THE BOMBAY VILLAGE PANCHAYATS ACT, 1933
(BOM. VI OF 1933).

G. N., G. D., No. S. 174/8, dated 7th June 1940 (B. G., Pt. IV-B, p. 627). **S. 108 (1) (a)**

Amended by G. N., H. & L. G. D., No. S. 174/8, dated 23rd June 1949.

In exercise of the powers conferred by clause (*a*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), (hereinafter referred to as "the Act") the Government of Bombay is pleased to make the following rules, namely :—

1. Whenever it is proposed to declare any local area to be a village under sub-section (*1*) of section 4 of the Act, the Collector shall make an enquiry to ascertain the population and the extent of such local area and whether such local area comprises a revenue village or a group of revenue villages or hamlets forming part of a revenue village.

2. (*i*) If the local area comprises a revenue village having a population of not less than 1,000, or

(*ii*) If the local area comprises a revenue village having a population of less than 1,000 and at least 50 adult residents thereof apply in writing for the establishment of a panchayat, the Collector shall submit to Government a statemnt in Form A hereto annexed.

3. In the case of a local area comprising a group of revenue villages or hamlets forming part of a revenue village, the Collector shall first ascertain (i) whether the majority of the residents of each of the villages or hamlets agrees to the said villages or hamlets being grouped together for being declared a village, or (ii) whether village panchayats have already been established in such villages or hamlets or groups thereof and are working satisfactorily. If the Collector is satisfied that (i) such majority agrees to the establishment of a panchayat for such group of villages or hamlets, or (ii) that panchayats have been established in such villages or hamlets and are working satisfactorily, he shall submit to Government a statement in Form B hereto annexed.

FORM A.

(*See* rule 2.)

Name of the revenue village.	Taluka.	District.
1	2	3

Extent of the revenue village.	Population of the revenue village.	Remarks of the Collector.
4	5	6

Collector.

FORM B.

(*See* rule 3.)

Names of the villages and/or hamlets comprised in the local area.	Taluka.	District.
1	2	3

The extent of the local area and where the local area consists of parts of revenue villages and hamlets the Survey Nos. to be mentioned.	The population of the local area.	Remarks of the Collector.
4	5	6

Collector.

S. 108 (1) (a), (b), (d), (e), (m) (n), (o) & (p).

G. N., G. D., No. S. 174/1, dated 18th December 1934 (B. G., Pt. I-A, p. 487).

Amended by G. N., G. D., No. S. 174 (1), dated 15th September 1936.
Amended by G. N., G. D., No. S. 174 (1) (b), dated 1st April 1936.
Amended by G. N., G. D., No. 2103/33, dated 14th April 1938.
Amended by G. N., G. D., No. S. 174/1 (b), dated 13th October 1942.
Amended by G. N., G. D., No. S. 174 (1), dated 28th January 1943.
Amended by G. N., G. D., No. S. 174/1, dated 9th February 1943.
Amended by G. N., G. D., No. S. 174/1, dated 23rd February 1943.
Amended by G. N., G. D., No. S. 174/1, dated 10th January 1944.
Amended by G. N., G. D., No. S. 174/1, dated 24th February 1944.
Amended by G. N., H. & L. G. D., No. S. 174/1, dated 30th August 1948.

In exercise of the powers conferred by clauses (*a*), (*b*), (*d*), (*e*), (*m*), (*n*), (*o*) and (*p*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), the Government of Bombay is pleased to make the following rules, namely :—

Rules under clause (a) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933, regulating the manner in which the Commissioner may hold an inquiry under section 4.

1. (1) On receipt of an application under section 4, the Commissioner shall cause a written notice thereof to be published inviting objections from the residents of the local area concerned to be submitted to him within thirty days from the date of publication of such notice, to the proposed declaration.

(2) Such notice shall be published by affixing a copy thereof at—

(*a*) the office of the Taluka Local Board, if any, having authority over the local area,

(*b*) the office of the Mamlatdar or Mahalkari having jurisdiction over the local area, and

(*c*) the Chavdi, village panchayat office, if any, or such other public place within the local area as the Commissioner may direct.

The publication of the notice at the Chavdi or at any other public place may be announced by beat of drum or by the village crier in the village.

(3) Copies of the notice shall be sent to the Collector and the President of the district local board.

2. (1) On receipt of an application under clause (*iii*) of section 4 to declare a local area to be a village, the Commissioner shall send the application to the Collector for a report as to the genuineness of the application and whether all the signatories to the application are adults and residents of the local area.

(2) Along with the report called for under sub-rule (*1*) the Collector shall send a plan or map of the local area proposed to be declared a village, and shall also report the extent of the local area, its population, and the local fund cess levied therein, and, if there be a holder of a revenue village in such area, whether such holder has any objection to a declaration being made including such revenue village in such area.

3. The Commissioner after considering the objections, if any, received in consequence of the notice published under rule 1 and the report of the Collector made under rule 2, and after making such further inquiry as he may consider necessary,

shall, subject to the declaration, if any, to be made by the State Government under the proviso to section 4, decide whether the application should be granted or refused. The Commissioner shall, if the application is granted, make a declaration by notification in the *Bombay Government Gazette* under section 4. If the application is refused, the Commissioner shall communicate his refusal to the applicants.

Rules under clause (b) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933, regulating the manner in which the Collector shall nominate the holder or his representative under section 6.

1. (1) The Collector shall, by notice in writing, call upon the holder or the principal holder of a revenue village, as the case may be, if he is not disqualified under section 8, to state within fifteen days of such notice whether he is able and willing to serve and if he is unable or unwilling to serve, to appoint a representative. If the holder or the principal holder, as the case may be, is able to serve and expresses his willingness to serve, the Collector shall nominate him. If the holder or the principal holder, as the case may be, appoints a representative, and such representative is not disqualified under section 8, and if the Collector approves him, the Collector shall nominate such representative. If the representative is disqualified under section 8, or if the Collector does not approve him for any other reason, the Collector shall, by notice in writing, give the holder or the principal holder, as the case may be, a further opportunity of appointing a representative who is not disqualified under section 8, and who is approved by the Collector within eight days of such notice, and if the holder or principal holder, as the case may be, appoints a representative who is not disqualified under section 8 and who is approved by the Collector, the Collector shall nominate such representative.

(2) For the purposes of determining the principal holder of a revenue village the Collector shall take into consideration the value of the share of each of the holders of the village. If such village is managed by one of the sharers on behalf of all the sharers, the manager shall be deemed to be the principal holder.

2. (1) If the sole holder is unable or unwilling to serve and fails to appoint a representative, in the manner prescribed in rule 1, the Collector shall nominate any fit person, who is not disqualified under section 8, to be the representative of such holder.

(2) If the principal holder is unable or unwilling to serve and fails to appoint a representative, in the manner provided in rule 1, the Collector shall nominate any one of the remaining holders who is not disqualified under section 8 and whom he considers fit or in the absence of any such holders any other person who is not disqualified under section 8 and whom he considers fit.

Rules under clause (d) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933, regulating the manner in which notice of a vacancy in the office of a sarpanch, deputy sarpanch or members of a panchayat shall be given under section 23.

1. The notice of a vacancy in the office of a sarpanch, deputy sarpanch or member shall be given to the Collector, within seven days of such vacancy, by the sarpanch, in the absence of the sarpanch by the deputy sarpanch, and in the absence of both the sarpanch and the deputy sarpanch by the Secretary. If the vacancy is in the office of a sarpanch a copy of the notice shall be sent to the President of the district local board.

2. The notice shall state the cause of the vacancy; and in case the vacancy is due to a cause other than death or resignation, the notice shall state the circumstances causing the vacancy.

Rules under clause (e) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933, prescribing the custody in which all funds received by and all sums accruing to a panchayat shall be kept under section 32.

1. (1) A panchayat may allow its secretary to keep a permanent advance not exceeding Rs. 50 for meeting current expenditure.

(2) At the end of each month, the sarpanch, or in his absence the deputy sarpanch, shall check the secretary's permanent advance account and verify the balance.

2. (1) A panchayat may—

(*i*) deposit with such bank as may be approved by the Collector all funds other than the sum allowed to be kept with its secretary under sub-rule (*1*) of rule 1, or

(*ii*) invest such funds in public securities as defined in clause (*18*) of section 3 of the Bombay District Municipal Act, 1901, in the name of the panchayat, and, from time to time, dispose of such securities as may be necessary.

(2) All such funds shall, unless deposited or invested under sub-rule (*1*), be deposited in the Taluka Sub-Treasury in the first week of every month, if such funds do not exceed Rs. 100, and as soon as conveniently may be if such funds exceed Rs. 100.

Rules under clause (m) of sub-section (1) of section 108 prescribing under section 89 (2) the rate and the manner in which taxes and fees specified in that section shall be leviable.

A—D. [*Deleted.*]

E. RULES FOR THE LEVY OF A TAX ON THE SALE OF GOODS UNDER SECTION 89 (*2*) (*iv*).

1. Every person exposing commodities for sale within the limits of a market or fair held within the limits of the village shall pay a tax as hereinafter provided.

2. Each panchayat shall determine the rate to be charged not exceeding the rates fixed by the State Government under clause (*n*) of section 108 (1) either according to the size of the plot allowed to be occupied or on the quantity of goods to be exposed for sale and obtain thereto the sanction of the Commissioner.

3. The tax shall be payable on demand at the site to the person authorised by the panchayat in this behalf who shall pass a receipt in the form prescribed under the rules.

F and G.—[*Deleted.*]

Rule under section 108 (1), sub-clause (n), prescribing under section 90, the maximum rate for the levy of taxes or fees specified in section 89.

The rates of taxes and fees leviable under section 89 shall not exceed those mentioned below :—

	Maximum rate.
1. Tax upon the owners or occupiers of lands and houses—	
(*a*) for tax based on capital value of the lands and buildings.	Re. 0-8-0 per Rs. 100 of the capital value or fraction thereof.
(*b*) for tax based on letting value of the lands and buildings.	15 per cent. on the annual letting value.
2. Pilgrim Tax ...	6 annas from every pilgrim.
3. Tax on Fairs and Festivals ...	(*a*) 4 annas for the period of the fair or festival for every plot

Maximum rate.

measuring not more than 9 square feet occupied for the purpose of a shop or booth or stall, and 6 pies for every additional plot of 9 square feet or part thereof.

(*b*) Rs. 50 per acre per day for spaces taken up for cinemas, circuses or other amusements.

4. Tax on the sales of goods ... (*a*) If the panchayat decides that the tax shall be payable on the area of the plot occupied the rate shall be the same as in 3 (*a*), but for each day.

(*b*) If the panchayat decides that the tax shall be payable by a rate on the quantity of articles exposed for sale the maximum rate shall be as follows per day :—

(1) *Vegetables or fruits*—

	Rs.	a.	p.
(*a*) Basket ..	0	0	6
(*b*) Gunny bag..	0	1	0
(*c*) Cart ..	0	4	0

(2) *Grain*—

(*a*) Head load ..	0	0	6
(*b*) Gunny bag..	0	2	0
(*c*) Cart ..	0	4	0

(3) *Other articles*—

(*a*) Head load ..	0	0	6
(*b*) Gunny bag..	0	2	0
(*c*) Cart load ..	0	4	0

5. *Octroi*—

	Rs.	a.	p.	
(i) Cloth—				
(*a*) Cotton	1	0	0	per Bengal maund.
(*b*) Woollen	1	8	0	per Bengal maund.
(*c*) Silk	3	0	0	per Bengal maund.
(ii) Kerosene	0	2	0	per tin.

	Maximum rate. Rs. a. p.	
(iii) Building materials—		
(*a*) Timber	0 8 0	per every cart load (i.e., 16 Bengal maunds).
(*b*) Corrugated iron sheets ...	0 4 0	per Bengal maund.
(iv) Other articles	0 4 0	per Bengal maund.

6. Tax on Marriages, adoptions and feasts—

	Rs. a. p.
A. *Marriages*—	
Class I	... 5 0 0
Class II	... 2 0 0
Class III	... 1 0 0
Class IV	... 0 8 0
B. *Adoptions*—	
Class I	... 5 0 0
Class II	... 2 0 0
Class III	... 1 0 0
Class IV	... 0 8 0
C. *Feasts*—	
Class I	... 3 0 0
Class II	.. 2 0 0
Class III	... 1 0 0
Class IV	... 0 8 0

7. General Sanitary cess ... Annas 4 per annum per hundred rupees of the capital valuation of the house where the valuation does not exceed Rs. 1,500 or annas 4 per annum per Rs. 3 of the annual letting value of the house where the value does not exceed Rs. 45,

and

Rs. 4 per annum where the capital valuation of the house exceeds Rs. 1,500 or Rs. 4 per annum where the annual letting value of the house exceeds Rs. 45.

Provided that in the Bombay Suburban District such cess may be levied at a rate not exceeding 2½ per cent. per annum of the annual letting value of the house, where such value exceeds Rs. 160.

8. Special sanitary cess—

(*a*) *Bombay Suburban District* .. Rs. 24 per annum per privy, latrine or family using a privy or latrine and Rs. 12 for each additional privy or latrine used by the same family.

(*b*) *Elsewhere* ... ... Rs. 12 per annum per privy, latrine or family using a privy or latrine and Rs. 6 for each additional privy or latrine used by the same family.

9. Fee on markets or weekly bazars... Two annas per day or Rs. 3 per month for every plot measuring not more than 9 square feet and one anna per day or Rs. 1-8-0 per month for every additional plot of 9 square feet or part thereof.

10. Toll on vehicles and animals—

Vehicles.

	Rs.	a.	p.
(*a*) On every vehicle drawn by two or more animals (e.g. carriage, tonga, eka.)	0	2	0
(*b*) On every such vehicle drawn by one animal	0	1	0
(*c*) On every bicycle	0	1	0

Animals.

(*d*) On every elephant	0	4	0
(*e*) On every camel	0	2	0
(*f*) On every buffalo, horse, mare, gelding pony, mule, bullock cow, heifer.	0	1	0
(*g*) On every colt, filly, calf, ass, sheep, goat, dog, pig	0	0	6

Rules under clause (o) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933, prescribing the remuneration of village officers for the recovery of taxes and other sums due to a panchayat and the manner in which the remuneration shall be paid under section 91 (5) of the Act.

1. The remuneration payable to village officers for the recovery of taxes and other sums due to a panchayat shall be one anna per rupee recovered and shall be distributed as follows :—

	Pies.	
(i) Talati (or Kulkarni) ...	5	Out of every anna recovered as remuneration from the village panchayat (*vide* Government Resolution, Revenue Department, No. 7485/24 of 11th February 1929.)
(ii) Patil ...	4	
(iii) Inferior Village Servant.	3	

2. In the case of panchayats which have deposited their funds in the sub-treasury under sub-rule (2) of rule 2 of the rules under claus (*e*) of sub-section (*1*) of section 108 read with section 32 the remuneration to the village officers and servants for the recovery of the panchayat dues shall be paid as soon as practicable after the close of the financial year, by a cheque drawn on the sub-treasury by the sarpanch and counter-signed by the Mamlatdar or the Mahalkari as the case may be. Any difference between the village officers and the Sarpanch should be settled by reference to the Assistant or Deputy Collector, whose decision shall be final.

3. In the case of panchayats which have deposited their funds in any Bank approved by the Collector under rule 2 of the rules under clause (*e*) of sub-section (*1*) of section 108 read with section 32 the village officers may recover the remuneration by preferring a bill to the sarpanch, any difference between the village officers and the sarpanch being settled by reference to the Assistant or Deputy Collector, whose decision shall be final.

4. The Talati (or Kulkarni) shall be responsible for distributing the remuneration in accordance with rule 1.

Rules under clause (p) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933, prescribing the terms on which loans may be granted to a panchayat by the district local board under section 93.

1. No application made by a panchayat for a loan shall be entertained by a district local board unless such application is made for any of the purposes of the Act and is supported by a resolution passed by a two-thirds majority of the whole number of members of the panchayat.

2. A district local board may, on an application made by a panchayat in accordance with rule 1, grant to the panchayat a loan not exceeding the sanctioned estimate of the item on which the amount is required to be spent by the panchayat, on the security of the funds of the panchayat.

3. No loan exceeding in amount five times the excess of the average current revenue over the average current expenditure based on the last three years' figures, shall be granted by a district local board to a panchayat.

4. The rate of interest payable by a panchayat on a loan granted by a district local board shall be settled by mutual agreement between the district local board and the panchayat:

Provided that such rate of interest shall not exceed the rate at which loans are from time to time granted by the State Government under the Land Improvement Loans Act, 1883.

5. A loan granted by a district local board to a panchayat shall be repayable with interest in not more than ten equated payments.

S. 108 (1) (c) and (q) Bombay Village Panchayats Election Rules, 1948.

G. N., H. & L. G. D., No. S. 174/3-C, dated 2nd June 1948 (B. G., Pt. IV-B, p. 312).

Amended by G. N., H. & L. G. D., No. S. 174/3(a), dated 18th October 1948.
Amended by G. N., H. & L. G. D., No. S. 174/3(c), dated 2nd June 1949.
Amended by G. N., H. & L. G. D., No. S. 174/3, dated 19th July 1949.
Amended by G. N., H. & L. G. D., No. S. 174/3, dated 13th January 1950.

In exercise of the powers conferred by clauses (*c*) and (*q*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), and in supersession of the Bombay Village Panchayats Election Rules published in

Government Notification, General Department, No. S. 174/3, dated the 6th June 1940, the Government of Bombay is pleased to make the following rules, namely :—

1. *Short title.*—These rules may be called the Bombay Village Panchayats Election Rules, 1948.

2. *Definition.*—In these rules, unless there is anything repugnant in the subject or context,—

(1) "Act" means the Bombay Village Panchayats Act, 1933 ;

(2) "Election" means an election held to elect a member to a panchayat ;

(3) "Presiding officer" means any person appointed by the Mamlatdar or Mahalkari under rule 7 to be a presiding officer ;

(4) "Reserved seat" means a seat reserved for the representatives of women, Muslims, Harijans or backward tribes, by rules made in this behalf under clause (*b*) of sub-section (*1*) of section 108 ;

(5) "Returning Officer" means any person appointed by the Mamlatdar or Mahalkari under rule 7 to be a returning officer ;

(6) "Section" means a section of the Act ;

(7) "Special officer" means an officer appointed by the State Government under sub-section (*3*) of section 95 to exercise the powers of a Collector under sub-section (*3*) of section 7 ;

(8) "Village chavdi" includes a place deemed to be a chavdi under the Bombay Land Revenue Code, 1879 ;

(9) "Voter" means a person entitled under sub-section (*2*) of section 7 to vote at an election ;

(10) Words and expression not defined in these rules shall have the meanings respectively assigned to them in the Act.

3. *Preparation of Voters' lists.*—(1) Not less than three months before the date fixed for a general election, the Collector shall cause a voters' list to be prepared in the regional language of the village by an officer appointed by him in this behalf.

(2) When a village is divided into wards for the election of members, the voters' list shall be divided into as many sections as there are wards, and the names of each voter shall be entered in the section pertaining to the ward in which he ordinarily resides or, if he does not reside in any ward, in the section pertaining to the ward in which the house or land in respect of which he is qualified to vote is stiuate :

Provided that, when a voter would be entitled under this rule to have his name entered in two or more sections, he shall, within seven days of receipt of a notice in this behalf from the officer who prepares the list, elect in which section his name should be entered.

(3) The voters' list shall, as soon as may be after it is prepared, be published by affixing copies thereof at the village chavdi or at the village panchayat office or at such other public place as may be appointed in that behalf by the officer

who has prepared the list under sub-rule (1). Such list shall be published along with a notice in the regional language of the village stating that any person whose name is not entered in the list and who claims that his name should be entered therein, or any person whose name is entered in the list and who thinks that his own name or that of some other person has been wrongly entered therein or that the name of any person has been wrongly omitted therefrom, may apply in writing within fourteen days from the date of the publication of such notice to the special officer or, if no such officer is appointed, to the Collector for the amendment of such list.

4. *Amendment of Voters' list.*—(1) The special officer or the Collector, as the case may be, shall decide the applications for amendment of the voters' list made under sub-rule (3) of rule 3 and the voters' list shall be revised in accordance with his decisions.

(2) The voters' list so revised shall be published again not less than two months before the date of the election, by the officer who prepared the list under rule 4, by affixing copies thereof at the village chavdi or at the village panchayat office or at such other public place as may be appointed in that behalf by the said officer.

5. *Who are entitled to vote.*—Every person who possesses the qualifications specified in sub-section (*2*) of section 7 and whose name is entered in the voters' list shall be entitled to vote.

6. *Qualifications of candidates for the reserved seats.*—When any seat is reserved for women or for any community, class or tribe, only women or persons belonging to such community, class or tribe, as the case may be, shall be qualified to be chosen to fill such seat.

7. *Appointment of election staff.*—For every election the Mamlatdar or Mahalkari shall appoint a Returning Officer to hold the election and a Presiding Officer for each place fixed for the recording of votes, hereinafter referred to as the polling station. He may also appoint one or more polling officers to assist the Returning and Presiding officers in the election work.

8. *Fixing of stages of election.*—(1) The Mamlatdar or Mahalkari shall fix the date, hours and place or places for the following stages of an election, namely (i) the nomination of candidates and the scrutiny of nominations, (ii) the recording of votes and (iii) the counting of votes:

Provided that—

(*i*) the Mamlatdar or Mahalkari shall allow an interval of at least twenty-five days between the date fixed for the nomination of candidates and the date fixed for the recording of votes; and

(*ii*) the interval between the date fixed for the nomination of candidates and the date fixed for the scrutiny of nominations shall not exceed three days.

(2) Written notice of such election including the names or official designations of the persons appointed under rule 7 as Returning and Presiding Officers, shall be given and published in the regional language of the village, not less than forty-five clear days before the date fixed for the election. Copies of the notice shall be affixed at the Village chavdi or at the Village Panchayat office or at any other public place appointed by the Mamlatdar or Mahalkari in this behalf.

(3) On the day immediately preceding the day fixed for recording votes, the returning officer shall cause notice to be given in the village by beat of drum inviting all voters to be present on such day during the hours and at the polling stations fixed for recording votes.

9. *Nomination of candidates.*—On or before the day prescribed for the nomination of candidates, every person who desires to seek election shall make an application in writing in the prescribed form (form C) to the returning officer signifying his willingness to serve as a member of the panchayat and stating the community, class or tribe to which he belongs.

When an election is held at or about the same time for two or more wards in the village, one and the same person may stand for election in all or any number of such wards.

10. *Scrutiny of nominations.*—(1) At the time and place fixed for the scrutiny of nominations, intending candidates and one other person duly authorised in writing by each such intending candidate shall alone be entitled to be present. The returning officer shall allow such persons reasonable facilities for examining the applications of intending candidates.

(2) The returning officer shall, after examining the applications and hearing any objections which may be made before him to any application, either reject or accept the applications according as the candidates are or are not disqualified under section 8. He shall record his decision on each application and, if the application is rejected, shall also record brief reasons for the rejection. He shall inform every intending candidate of his decision.

11. *Withdrawal of candidature.*—Any candidate may withdraw his candidature by notice in writing subscribed by him and delivered to the returning officer within forty-eight hours of the completion of scrutiny under rule 10. A candidate who has withdrawn his candidature shall not be allowed to cancel the withdrawal. Any notice of withdrawal which is given after the expiry of the period prescribed in this rule shall not have any effect.

12. *Appeal against rejection of nominations.*—An appeal against a decision of the returning officer rejecting an application under sub-rule (2) of rule 10 may be made to the Collector or to any other officer appointed by the State Government in this behalf within three days of such decision. The Collector or such other officer, as the case may be, shall decide the appeal not later than the eighteenth day before the day appointed for the recording of votes. The Collector shall forthwith communicate his decision to the returning officer.

13. *Preparation of list of candidates.*—The returning officer shall prepare under his signature a list of all validly nominated candidates on receipt of a communication from the Collector under rule 12 and on the expiry of the period for withdrawal of candidature provided in rule 11 and post it or cause it to be posted up at the village chavdi or the village panchayat office at least fifteen days before the date fixed for the election.

14. *Uncontested elections and failure to elect.*—(1) In any ward in which no seat is reserved for women or a community, class or tribe and, subject to the provisions of sub-rules (2), (3) and (4) below, in any other ward, if the number of validly

nominated candidates is equal to the number of seats to be filled, the candidate or candidates so nominated shall be declared by the returning officer elected without any votes being taken.

(2) In any ward in which a seat is, or seats are, reserved for women or for a community, class or tribe, if the number of validly nominated candidates qualified to be chosen to fill such seats is equal to the number of such seats, the candidates so qualified shall be declared by the returning officer to be elected to fill the reserved seat or seats and votes shall be taken, if necessary, only for filling any seat or seats not filled under this sub-rule.

(3) In any such ward, if the number of validly nominated candidates qualified to be chosen to fill a seat or seats so reserved is less than the number of seats so reserved, all those candidates, if any, shall be declared by the returning officer to be elected to fill the seats so reserved and it shall be deemed that there has been a failure to elect in respect of the remaining reserved seat or seats. Votes shall be taken, if necessary, only for filling seats not so reserved.

(4) In any such ward, if there is no validly nominated candidate qualified to be chosen to fill a seat or seats so reserved, it shall be deemed that there has been a failure to elect in respect of such seat or seats. Votes shall be taken, if necessary, only for filling seats not so reserved.

(5) Subject to the provisions of the above sub-rules, if the number of validly nominated candidates is less than the number of seats to be filled in any ward, the returning officer shall declare all such candidates, if any, to be elected to fill as many of those seats as possible.

15. *Contested elections.*—In cases other than those covered by rule 14, votes shall be taken by ballot for filling the vacancies.

16. In the case of every contested election the Returning Officer shall assign to each candidate a distinguishing symbol.

17. *Form of voting paper.*—(1) The voting paper shall be printed in Form A appended to these rules and shall contain all the candidates' names in alphabetical order, together with the distinguishing symbol assigned to each candidate by the returning officer :

Provided that the names of candidates declared by the returning officer to be elected under rule 14 shall not be entered in the voting paper.

18. *Specimen voting paper.*—Specimen voting papers shall be posted outside the polling station for the guidance of voters at least forty-eight hours before the polling commences.

19. *Election material and ballot boxes.*—(1) On the morning of the polling day, the presiding officers shall each be provided with a ballot box or boxes provided with an aperture for receipt of voting papers, a copy of the sections of the voters' list pertaining to their polling stations, a bound book or books of voting papers serially numbered in foil and counterfoils at the rate of one voting paper for each voter in the voters' list and such other materials for the purposes of the polling as may be necessary.

(2) Before the commencement of the poll, the presiding officer shall show the ballot box empty to such candidates or their agents as may be present at the polling stations and shall then lock it up and seal it in such manner as to prevent its being opened without breaking the seal.

20. *Candidates and agents not to communicate with voters.*—(1) The candidates and their agents shall not speak to or address any voter in the ante-room, but may address to the pesiding officer objections to a voter on any one of the following three grounds, namely :—

(i) that the voter's name does not appear in the voters' list as entitled to vote in the ward in respect of which the election is being held;

(ii) that his claim to be a certain voter, whose name is entered in the voters' list, is false ;

(iii) that he has already voted at the election.

(2) Any person contravening the provisions of sub-rule (1) of this rule may be expelled from the ante-room by the presiding officer, and a person so expelled shall not be readmitted during the election.

21. *Voters to attend polling stations.*—Every voter desirous of recording his vote shall attend for the purpose at the polling station for the ward for which he is entered in the voters' list on such date and between such hours as may be appointed by the Mamlatdar or Mahalkari in this behalf under rule 8.

22. *Recording of votes.*—Votes shall be recorded in accordance with the following provisions, namely :—

(i) every voter shall be entitled to give as many votes as there are seats for filling which votes are to be taken in his ward, but no voter shall give more than one vote to any one candidate ;

(ii) there shall be no voting by proxy ;

(iii) before a voting paper is delivered to an intending voter his name and his number in the voters' list shall be called out so that all present can hear them ;

(iv) the presiding officer shall dispose of any objections raised by candidates and their agents, and when satisfied that the intending voter is entitled to vote and has not yet voted, shall initial the foil of a voting paper, and after taking the voter's signature or mark on the counterfoil, and endorsing the paper across the junction of foil and counterfoil with a seal, give the foil to the voter and admit him to the polling room ;

(v) the voter shall mark a cross (×) in column 4 of the voting paper against the name of each candidate to whom he intends to give a vote; he shall then fold up the marked paper so as to conceal the marking and shall put the paper so folded into the ballot box and without undue delay leave the polling room ;

(vi) the presiding officer shall give such assistance as may be required to a voter who is by reason of infirmity unable to vote in the manner prescribed ;

(vii) no voting paper shall be issued after the closing hour appointed for the election under rule 8 but any voter who has been given his voting paper before the said closing hour shall be allowed to record his vote.

23. *Duties of presiding and other polling officers.*—It shall be the duty of the presiding officers and their assistants to see that votes are recorded with absolute secrecy; that only such persons as may be admitted to the polling booth under these rules are admitted thereto; and that persons who have recorded their votes, or against whom objections have been heard and upheld, leave immediately. It shall also be their duty to see that these rules and any special directions given by the returning officer thereunder are strictly observed in all respects.

24. *Returning Officer to supervise conduct of election.*—The election shall be conducted under the general supervision of the returning officer. The presiding officer of any polling station may refer any doubtful point to the returning officer if present at the polling station.

25. *Voting by officers on duty at polling stations.*—A presiding or polling officer or any person who is on duty at a polling station at which he is not entitled to vote may, if such officer or person is entitled to vote at the election in connection with which he is employed, record his vote at that polling station. The name of the polling station at which he would otherwise have been entitled to vote shall be entered on the counterfoil of the voting paper in lieu of his number in the voters' list. The voting papers of such persons shall be enclosed in sealed packets on which the names of the polling stations to which they pertain shall be inscribed and such packets shall be delivered to the returning officer with the other articles mentioned in rule 27.

26. *Tendered voting papers.*—If a person representing himself to be a particular voter entered in the voters' list applies for a voting paper after another person has voted as such voter, the applicant shall, after duly answering such questions as the presiding officer may ask, be entitled to vote. The voter shall however, write or, if he is illiterate, the presiding officer shall write for him on the reverse of the voting paper, the names of the candidates for whom he desires to vote and the voter shall tender the voting paper to the presiding officer who shall endorse thereon the name of the voter and his number in the voters' list and shall enclose the voting paper in a separate packet. Such voting papers shall not be counted by the Returning Officer and shall be termed "Tendered Voting Papers". A list shall be maintained of the voting papers so tendered in Form B appended to these rules.

27. *Sealing of ballot boxes, etc.*—(1) The presiding officer shall, as soon as practicable after the close of the poll, in the presence of any candidate or representative of a candidate, if in attendance, seal up the aperture of the ballot boxes and make up into separate packets, endorsing on each a description of its contents, and seal with his own seal and the seal of any candidate or representative who may desire to affix his seal :—

(i) each ballot box in use at the polling station, unopened but with the key attached;

(ii) the books of unused voting papers;

(iii) the tendered voting papers;

(iv) the marked copies of the voters' lists;

(v) the books of counterfoils of the used voted papers; and

(vi) the tendered vote list.

(2) The packets shall be forwarded by the presiding officer to the returning officer or any other person appointed by the returning officer to take charge of them till the votes are counted and till the books of counterfoils and used foils

are destroyed under rule 33. He shall also forward with them a statement showing the number of voting papers entrusted to him and accounting for them under the heads of voting papers used, voting papers tendered, and voting papers unused.

28. *Counting of votes.*—(1) On the day and at the time appointed under rule 8 for the counting of votes the returning officer shall open the ballot boxes one at a time and the votes shall be counted in the presence of such of the candidates and their election agents as may be present.

(2) Clearly valid papers shall be separated from invalid and doubtful papers. Every ballot paper on which the voter has recorded more votes than he is entitled to give or has recorded more than one vote for any one candidate or which is unmarked shall be invalid. The returning officer may also reject any voting paper which bears any writing or mark by which in his opinion the voter intended to be identified and also any voting paper which is void for uncertainty. He shall endorse in writing the word "rejected" on the voting papers which he rejects, recording grounds of rejection where necessary.

(3) When the counting of votes has been completed, the returning officer shall from amongst the candidates qualified to be chosen to fill a reserved seat, if any, declare, subject to the provisions of rule 6, the candidate who has secured the largest number of votes to be elected to fill such reserved seat. From amongst all the candidates, excluding those who have been declared elected to fill the reserved seats, if any, the returning officer shall then declare the candidate or candidates who have secured the largest number of votes to be elected to fill the unreserved seats.

(4) Where the number of votes secured by any two or more candidates is equal, the determination of the candidate who is to be declared elected shall be made by lot to be drawn in the presence of the returning officer and in such manner as he shall determine.

29. *Publication of result of election.*—(*a*) The returning officer shall cause the names of the elected candidates to be posted at the village chavdi or at the village panchayat office or at such other public place as may be appointed in that behalf by him and shall report such name or names immediately to the Collector.

(*b*) The Collector shall publish the result of the election by causing it to be posted up at his office ; at the village chavdi and at the village panchayat office. He shall also communicate it to the President of the District Local Board.

30. *Record of proceedings.*—The returning officer shall keep a record of the proceedings of every election.

31. *Custody of voting papers.*—After the counting of votes is completed the voting papers shall forthwith be replaced in the ballot boxes from which they were taken ; the boxes shall then be locked and sealed and kept by the returning officer in his custody.

32. *Production and Inspection of election papers.*—While in the custody of the returning officer the packets of voting papers, whether counted, rejected or tendered, and of the counterfoils thereof shall not be opened and their contents shall not be inspected or produced except under the orders of the Collector.

32A. *Scrutiny of tendered voting papers.*—For the purpose of determining whether the election of any member is invalid, the Collector may take into account the tendered voting papers received at the election.

33. *Destruction of voting papers.*—On the expiry of one month from the date of the declaration of the result of the election the returning officer shall, with the previous sanction of the Collector, destroy the voting papers including both those in the ballot boxes and those in the sealed packets in the presence of such members of the panchayat as the panchayat may nominate.

34. *Multiple election.*—Any person who is elected to more than one seat shall, by notice in writing signed by him and delivered to the returning officer within seven days from the date of publication of the result of the election or, if such publication has been made on different dates, within seven days from the latest of such dates, resign all but one of the seats. In default of such resignation, all the seats of such person in the panchayat shall become vacant.

35. *Casual vacancies.*—On receipt of a notice under sub-section (*1*) of section 23 regarding the occurrence of a vacancy in the office of a member of a panchayat or whenever an election is declared invalid under section 9, a bye-election to fill the vacancy so caused shall be held as soon as conveniently may be and these rules with the exception of rules 3 and 4 shall, with such modifications as may be necessary, apply to such bye-election.

FORM A.

(*Vide* rule 17.)

Counterfoil.

Voting paper No.

Voter's number on list of voters.

Voter's signature or mark.....

Foil.

Voting paper No.

Serial No.	Candidate's name	Candidate's symbol	Voter's mark
1			
2			
3			
4			
5 etc.			

Please read this carefully before recording your vote(s).

(1) You have.....vote (s).

(2) One cross means one vote.

(3) Do not put more than one cross opposite the name of any one candidate.

(4) Do not put more than.....cross (es) in all.

FORM B.

Tendered Votes Lists.

(*Vide* rule 26.)

The Village Panchayat of.....

.....Polling Station.

Name of Ward.	Name of Voter.	Number in Voter's List.	Number of votes recorded.

FORM C.

(*Vide* rule 9.)

Nomination Paper.

Name of Ward :

Full name of candidate :

Age :

Address :

Denomination of candidate :

(In the case of a ward in which a seat is reserved for women, Muslims, Harijans, Backward Tribes, state whether or not belonging to the community or communities for which seat or seats are reserved. If Harijan or member of a Backward Tribe, state the caste.)

Name of ward in which candidate is entitled to vote, and his number in the election roll :

I hereby declare that I am willing to serve as a member if elected.

Date

Serial No. Signature of candidate.

Date on which and time at which nomination paper was delivered to Returning Officer.....

G. N., H. & L. G. D., No. S. 174 (10), dated 24th November 1948 (B. G., Pt. IV-B, p. 1307).

S. 108 (1) (el); Bombay Village Panchayats Secretaries (Conditions of Service) Rules, 1948.

In exercise of the powers conferred by clause (el) of sub- section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933) and in supersession of Government Notifications, General Department, No. S. 174/10, dated 12th March 1940 and 31st July 1942 and No. S. 174/10 (*a*), dated 8th November 1941, the Government of Bombay is pleased to make the following rules, namely :—

1. These rules may be called the Bombay Village Panchayats Secretaries (Conditions of Service) Rules, 1948.

2. In these rules,—

(*a*) "Act" means the Bombay Village Panchayats Act, 1933 ;

(*b*) "first grade panchayat" means a panchayat the annual income of which is Rs. 3,000 or more ;

(*c*) "second grade panchayat" means a panchayat the annual income of which is Rs. 1,500 or more but less than R. 3,000 ;

(*d*) "third grade panchayat" means a panchayat the annual income of which is less than Rs. 1,500 ;

(*e*) "Secretary" means a Secretary of as panchayat.

Note 1.—In calculating the annual income of the Panchayat, the grant on account of salary and allowances of the Secretary paid by Government under section 33 of the Act shall be excluded.

Note 2.—In the case of new Panchayats, the grade shall be determined by the Collector of the district who may revise it later when the actual income for a complete financial year is known. In the cases of other Panchayats, the grade shall be determined with reference to the income derived by them during the immediately preceding complete financial year *plus* the estimated difference if any between the Government grant equivalent in amount to fifteen per cent. of the ordinary land revenue and one-fourth of the local fund cess within the limits of the villages which they were getting formerly from the District Local Board.

Qualifications.

3. No person shall be appointed to—

(*a*) the post of a Secretary of a first grade panchayat, unless he has passed at least the High School sixth standard or corresponding examination preceding the Matriculation examination ;

(*b*) the post of Secretary of a second grade or third grade panchayat, unless he has passed at least the Primary School Certificate Examination.

4. No person shall be eligible for appointment as a Secretary if he has attained the age of 25 years or if he has not attained the age of 18 years on the date of his appointment :

Provided that a panchayat may, for reasons to be recorded in writing, appoint any person as a Secretary notwithstanding the fact that he has attained the said age on the date of his appointment.

5. A person who has received training in rural development work shall be preferred to one who has not received such training, for being appointed as a Secretary.

Training.

6. Every person selected as a candidate for the post of a Secretary shall undergo training in the office of the District Local Board for two months or for such other period as the State Government may direct.

Probation.

7. The candidate who has completed his training to the satisfaction of the Chief Officer or Secretary of the District Local Board shall be appointed as a probationer for two years.

8. Before the completion of the period of his probation every probationer shall be required to pass such Departmental Examination as may be prescribed by the State Government from time to time. Failure to pass such examination shall ordinarily entail loss of appointment, but in exceptional cases, the panchayat may, for reasons to be recorded in writing give the probationer one more chance to pass the examination and may extend his probationary period for that purpose for a further period not exceeding one year.

9. The result of the Departmental Examination shall be published in the Official Gazette by the Collector as soon as possible after the conclusion of the examination, the names of the successful candidates being arranged in order of merit.

Powers and duties.

10. The Secretary shall perform all the administrative and other duties which may be entrusted to him by the panchayat. He shall also perform such other duties as the State Government may direct him to perform in connection with the rural welfare.

11. The Secretary shall carry out all the executive orders of the panchayat.

12. The Secretary shall be responsible for the supervision, direction and control of the servants of the panchayat.

13. The Secretary shall, subject to the provisions of the Act and the rules and by-laws made thereunder, grant, give or issue under his signature all licences and permits which may be granted, given or issued by the panchayat under the Act, other than licences for markets and slaughter houses.

14. The Secretary shall be responsible for the prompt recovery of the taxes and other dues of the panchayat.

15. The Secretary shall take prompt measures to remove any irregularity pointed out by the Auditor or by the District Local Board or the Collector, as the case may be.

16. The Secretary shall promptly report to the Sarpanch all cases of fraud, embezzlement, theft or loss of money or property of the panchayat. He shall also send copies of such report to the President of the District Local Board and the Collector.

Remuneration.

17. (1) Every person selected as a candidate for the post of a Secretary of a first grade panchayat during the period of his training, and every probationer during the period of his probation, shall draw pay at the rate of Rs. 40 per month. On being confirmed as Secretary of such panchayat, he shall draw pay in the scale of Rs. 42—2—80. A panchayat whose income exceeds Rs. 15,000 per annum may sanction a higher pay-scale for its Secretary with the previous sanction of the State Government.

(2) Every person selected as a candidate for the post of a Secretary of a second grade panchayat during the period of his training, and every probationer during the period of his probation shall draw pay at the rate of Rs. 30 per mensem. On being confirmed as Secretary of such panchayat, he shall draw pay in the scale of Rs. 31-1-50.

(3) Every person selected as a candidate for the post of a Secretary of a third grade panchayat during the period of his training, and every probationer during the period of his probation, shall draw pay of Rs. 20 or Rs. 30 per mensem, as may be determined by the panchayat. On being confirmed as Secretary of such panchayat, he shall draw pay in the scale of Rs. 21-1-40 or Rs. 31-1-50, as the case case may be.

(4) In every case, a selected candidate during the period of his training, a probationer during the period of his probation and a Secretary on being confirmed shall also be entitled to draw such allowances at such rates as may be prescribed under the rules framed by the District Local Board for its own servants.

Other conditions of service.

18. The Secretary shall devote his whole time and attention to the duties of his office and may not without the previous sanction of the panchayat, engage in any trade or undertake any employment while on duty or leave, other than the duties of his office :

Provided that the Secretary may, with the previous sanction of the panchayat, undertake in his spare time other work such as that of Village guide and receive remuneration for the same.

19. The Secretary shall reside at the place of his appointment. A group Secretary shall live in one of the villages in his group.

20. Every Secretary shall execute a surety bond for Rs. 300 in the case of a first grade panchayat and of Rs. 200 in the case of a second grade or third grade panchayat and in addition he shall provide one surety for a like amount in each case. The bond shall be executed in favour of the panchayat in one of the forms prescribed for Government servants in the Financial Rules framed under clause (*c*) of rule 37 of the Devolution Rules.

21. The leave of the Secretary shall be regulated according to the revised leave rules in the Bombay Civil Services Rules Manual, Volume II, and he shall be deemed to have the status of a superior servant for this purpose. He may also be granted casual leave on the same terms and to the same extent as the servants of the District Local Board. Casual leave shall be granted by the Sarpanch. In all other cases leave shall be granted by the panchayat which shall be recorded in a Service Book maintained by it.

22. The Secretary shall be required to retire on the date on which he attains the age of 55 years. He may be retained in service after the date of compulsory retirement only with the previous sanction of the Collector of the district, on public grounds which must be recorded in writing. Each Secretary's case should be taken up when he is approaching the age of superannuation and before the expiry of each extension of service. Extensions may not be granted for any period exceeding one year at one time, the first extension being given generally up to the end of the financial year. In cases in which it is proposed to grant extensions of service, reports should be made by the Village Panchayats to the Collector of the district at least two months before the necessity for sanction or fresh sanction arises.

23. The services of the Secretary of a panchayat may with his consent and with the consent of another panchayat of the same or higher grade, be transfered to the latter.

24. Without prejudice to the provisions of any law for the time being in force, the following penalties may for good and sufficient reasons, be imposed by the panchayat on the Secretary :—

(1) Censure;

(2) Withholding of increments;

(3) Reduction to lower stage in the time-scale prescribed under rule 17;

(4) Recovery from his pay of the whole or part of any pecuniary loss caused to the panchayat by negligence or breach of orders;

(5) Fine;

(6) Suspension;

(7) Removal which does not disqualify from future re-employment;

(8) Dismissal which ordinarily disqualifies from future re-employment:

Provided that no Secretary shall be removed from office or dismissed, save by the votes of at least two-thirds of the whole number of members of the panchayat and with the previous sanction of the Collector of the district.

Explanation–The discharge of a person appointed on probation during or at the end of the period of probation does not amount to removal within the meaning of this rule.

25. No Secretary shall be removed or dismissed from his office unless—

(*i*) he is given an intimation in writing regarding—

(*a*) the charge or charges against him;

(*b*) the allegations on which each charge is based;

(*c*) any other circumstances which it is proposed to take into consideration in passing orders on the case, and

(*ii*) he is given an opportunity—

(*a*) to cross-examine the witness against him;

(*b*) to be heard in person:

Provided that the provisions of this rule shall not apply where action is to be taken on facts which have led to his conviction in a criminal Court.

G. N., G. D., No. S. 174/6, dated 2nd January 1935 (B. G., Pt. I-A, p. 12).

S. 108 (1) (f). Village Panchayats Budget and Accounts Rules, 1934.

Amended by G. N., G. D., No. S. 174/6-A, dated 28th June 1935.
Amended by G. N., G. D., No. S. 174/6-B, dated 28th June 1935.
Amended by G. N., G. D., No. S. 2103/33, dated 14th April 1938.
Amended by G. N., G. D., No. S. 174/6, dated 19th November 1941.
Amended by G. N., G. D., No. S. 174/6, dated 1st September 1942.

In exercise of the powers conferred by clause (*f*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), the Government of Bombay is pleased to make the following rules namely :—

1. These rules shall be called the Village Panchayats Budget and Accounts Rules, 1934.

2. In these rules unless there is anything repugnant in the subject or context—
(*i*) "Act" means the Bombay Village Panchayats Act, 1933.
(*ii*) "Official year" means the year commencing on the first day of April.
(*iii*) "Form" means a form appended to these rules.
(*iv*) "Section" means a section of the Act.
(*v*) "Village chavdi" includes a place deemed to be a chavdi under the Bombay Land Revenue Code, 1879.
(*vi*) Words and expressions not defined in these rules but defined in the Act shall have the same meaning assigned to them in the Act.

3. The budget estimate shall be submitted by a panchayat under sub-section (*1*) of section 36 on or before 10th October in each year and shall be in Form 1.

3-A. A statement of re-appropriation of funds in the budget estimates shall be prepared in form 23 and submitted to the district Local board.

4. A panchayat shall maintain its accounts in Forms 4 to 23 and shall annually submit to the district local board on or before the 1st June returns of income and expenditure in Forms 2 and 3.

5. If in the opinion of the district local board, having regard to the local conditions of any panchayat, it is not necessary to require the panchayat to maintain accounts in any of Forms 4 to 23, the district local board may, with the previous approval of the Collector, exempt such panchayat from maintaining accounts in any of the said forms notwithstanding anything contained in rule 4.

6. (1) The meeting of the adult residents of the village shall be convened under sub-section (*4*) of section 36 within two months after the close of the official year at the village chavdi and if there is no chavdi in the village at any other place in the village which in the opinion of the sarpanch is accessible to the residents of the village on a date to be fixed by the sarpanch.

(2) Three clear days before the date of meeting, notice in writing specifying the time and place at which the meeting is to be held and the business to be transacted thereat shall be posted at the place of meeting and shall also be given by beat of drum in the village.

(3) The sarpanch, and in the absence of the sarpanch, the deputy sarpanch shall preside at the meeting. In the absence of both the sarpanch and the deputy sarpanch the members present shall select one of their number to preside at the meeting.

FORM 1.

Budget Estimate of the Village Panchayat of Taluka District for the year

Income.	Expenditure.
Opening balance on 1st April 19 .	1. General Administration—
I. Amount allotted to the village fund by the State Government under section 191 of the Bombay District Municipal Act, 1901.	(i) Pay of establishment.
II. Proceeds of taxes or fees imposed under section 89—	(a) Secretary ;
(i) Tax upon the owners or occupiers of houses and lands.	(b) other establishment.
(ii) Pilgrim tax.	(ii) Travelling allowance—
(iii) Tax on fairs and festivals.	(a) of establishment ;
(iv) Tax on sales of goods.	(b) of Village Panchayat members.
(v) Octroi.	(iii) Official Contingencies.
(vi) Tax on marriages, adoptions and feasts.	2. Water Supply—
(vii) Any other tax (to be specified).	(a) Original works.
III. Fines and sums ordered to be paid as compensation realised under sections 45, 46 and 48—	(b) Repairs to—
(a) Fines under the Indian Penal Code and the Cattle-trespass Act, 1871.	(1) tanks ;
(b) Fines for breaches of by-laws.	(2) wells ;
(c) Compensation.	(3) maintenance and construction—river ghats or hels of potable water and supply of the same to the public from the water sources of the village.
(d) Other items.	3. Communications—
IV. Assignments—	(a) Construction of minor roads, bunds or culverts.
By the District Local Board under section 93 (1) (i).	(b) Maintenance of minor roads, bunds or culverts.
V. Contributions—	4. Other works of public utility.
(a) By the State Government.	5. Maintenance of public buildings vesting in the panchayat.
(b) By the District Local Board.	6. Sanitation and Conservancy—
(c) Other contributions.	(a) (i) Establishment.
VI. Fees under section 59.	(ii) Contingencies.
VII. Income from lands or other properties vesting in the panchayat.	(b) Construction and maintenance of—
VIII. Cattle-pound receipts.	(i) drains;
IX. Sale proceeds—	(ii) manure pits.
(a) Of dust, dirt, dung, refuse and other matter.	7. Lighting—
(b) Of unserviceable property.	(a) Establishment.
X. Miscellaneous receipts.	(b) Oil.
XI. Loans, deposits and advances—	(c) Other requisites.
(a) Loan from the State Government.	8. Fairs, bazars and cart-stands.
(b) Loan from the District Local Board.	9. Slaughter house—
(c) Funds placed at the disposal of a panchayat by a district local board, a local authority or the school board for the purpose of the village school and for carrying out other duties under section 28.	(a) Construction.
(d) Advances.	(b) Repairs.
Total Receipts.	10. Burning and burial grounds—
Grand Total (including opening balance).	(a) Purchase.
	(b) Maintenance.
	11. Cattle-pounds—
	(a) Establishment.
	(b) Contingencies.
	(c) Remuneration to pound-keepers.
	12. Tools and Plant.
	13. Interest on loans.
	14. Miscellaneous.
	15. Loans, deposits and advances—
	(a) Repayment of loans.
	(b) Repayment of deposits—
	(i) Expenditure on works transferred by the District Local Board.
	(ii) Expenditure on a village school.
	(c) Advances.
	Total Expenditure.
	Closing balance.
	Grand Total.

FORM 2.

Annual Account of Income of the Village Panchayat of for the year

1. Division.
2. District.
3. Name of Panchayat.
4. Opening balance.
5. The State Government allotment under section 191 of the Bombay District Municipal Act, 1901.

6. Receipts from taxes under section 89—
   (*a*) Tax upon the owner or occupiers of houses and lands.
   (*b*) Pilgrim Tax.
   (*c*) Tax on fairs and festivals.
   (*d*) Tax on sales of goods.
   (*e*) Octroi.
   (*f*) Tax on marriages, adoptions and feasts.
   (*g*) Any other tax (to be specified).

7. Receipts from fines and compensations—
   (*a*) Fines—
      (i) Fines under the Indian Penal Code and the Cattle-trespass Act, 1871, and fines and sums realized under sections 45 (*1*) (*a*) and (*b*) and 46 (*a*) and (*b*).
      (ii) Fines for breaches of by-laws inflicted under section 45 (*1*) (*c*).
   (*b*) Compensations under section 48.
   (*c*) Other items.

8. Assignments—
   By District Local Board under section 93 (1) (*i*).

9. Contributions—
   (*a*) By the State Government.
   (*b*) By District Local Boards.
   (*c*) Other contributions.

10. Fees under section 59.

11. Income from properties vesting in the panchayat.

12. Cattle-pound receipts.

13. Sale proceeds—
   (*a*) From dust, dung, dirt or refuse and other matter.
   (*b*) Unserviceable property.

14. Miscellaneous receipts.

15. Loans, deposits and advances—
   (*a*) Loan from the State Government.
   (*b*) Loan from District Local Board.
   (*c*) Funds placed at the disposal of a panchayat by a district local board, a local authority or a school board for the purpose of a village school and for carrying out the duties under section 28.

16. Total Receipts.

17. Grand Total (including opening balance).

18. Income per head of population.

FORM 3.

Annual Account of Expenditure of the Village Panchayat of for the year

1. Division.
2. District.
3. Name of Panchayat.
4. *General Administration*—
   (i) Pay of establishment.
      (*a*) Secretary.
      (*b*) other establishment.
   (ii) Travelling allowance.
      (*a*) of establishment.
      (*b*) of village Panchayat members.
   (iii) Official Contingencies.
5. Water Supply—
   (*a*) Original works.
   (*b*) Repairs to—
      (i) tanks;
      (ii) wells.
6. Communications—
   (*a*) Construction of minor roads, bunds or culverts.
   (*b*) Maintenance of minor roads, bunds or culverts.
7. Other works of public utility.
8. Maintenance of public buildings vesting in the panchayat.
9. Sanitation and Conservancy—
   (*a*) (i) Establishment.
      (ii) Contingencies.
   (*b*) Construction and maintenance of
      (i) drains;
      (ii) manure pits.
10. Lighting—
   (*a*) Establishment.
   (*b*) Oil.
   (*c*) Other requisites.
11. Fairs, bazars and cart-stands.
12. Slaughter houses—
   (*a*) Construction.
   (*b*) Repairs.
13. Burning and burial grounds
   (*a*) Purchase.
   (*b*) Maintenance.
14. Cattle pounds—
   (*a*) Establishment.
   (*b*) Contingencies.
   (*c*) Remuneration to pound-keepers.
15. Tools and Plant.
16. Interest on loans.
17. Miscellaneous.
18. Loan, deposits and advances—
   (*a*) Repayment of loans.
   (*b*) Repayment of deposits—
      (i) Expenditure on works transferred by the District Local Board.
      (ii) Expenditure on a village School.
   (*c*) Advances.
19. Total Expenditure.
20. Closing balance.
21. Grand Total.
22. Expenditure per head of por

FORM 4.

General Cash Book for the year 19 .

The Village Panchayat of——————————

Cr.

Month and Date of Receipt.	Serial No.	Particulars of receipt.		Head of account.	Amount.	Daily total with opening balance.	Date of payment.
		From whom received.	On what account.				
1	2	3	4	5	6	7	8

Dr.

Cheque No.	Voucher No.	Particulars of Payment.		Head of Account.	Amount.	Daily total with closing balance.
		To whom paid.	On what account.			
9	10	11	12	13	14	15

Note.—The Cash Book should be signed by the sarpanch at the close of each day.

FORM 5.

Classified Register of $\frac{\textit{Receipts}}{\textit{Payments}}$ *for the month of* *19* .

The Village Panchayat of_____

Head of Account (as in budget).	Budget Grant.	Dates.															
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Dates.															Total for the month.	Total up to the end of the previous month.	Progressive Total.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			

FORM 6.

General Receipt.

The Village Panchayat of——————————————

Book No. Receipt No.

Received from——————————————a sum of Rupees——————————

( ) on account of——————————————

Secretary——————————————

Note.—This receipt should be in carbon duplicate.

Note.—The Book Nos. and Receipt Nos. should be printed or stamped when the forms are issued.

FORM 7.

Assessment list of buildings and lands liable to taxation for the year 19 -19 .

The Village Panchayat of——————————————

Serial No.	Name of Street.	Property No.	Description of Property.	Name of Owner.	Name of Occupier.	Annual letting value or other valuation.
1	2	3	4	5	6	7

Amount of Taxes assessed.				Annual letting value or other valuation.	Result of appeals and subsequent alterations				Remarks including references to orders in case of subsequent increases and decreases. *Note.*—Remarks and corrections should be attested by the sarpanch.
Tax.	Tax.	Tax.	Total.		Tax.	Tax.	Tax.	Total.	
8	9	10	11	12	13	14	15	16	17

FORM 8.

Demand Register of assessed taxes for the year 19 -19 .

The Village Panchayat of———————

Ward
Circle.

Property No.	Name of the estate.	Name of the persons from whom tax is due.	Demand.									Receipt No. and date.
			Tax.			Tax.			Tax.			
			Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	

(*Continued below.*)

Collections.									Remissions.				Balance.				Remarks including references to orders sanctioning remissions.
Tax.			Tax.			Tax.											*Note.*—The remarks and corrections should be attested by the sarpanch.
Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Tax.	Tax.	Tax.	Total.	Tax.	Tax.	Tax.	Total.	

FORM 9.

Receipt for Taxes.

The Village Panchayat of _____

Book No. Receipt No.

Received from _____ on account of the following taxes for the year 19 -19 for House No. Bill No.

Names of Taxes.	Amounts recovered.		
	Arrears.	Current.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
House Tax			
——Tax			
——Tax			
Notice Fee			
Warrant Fee			

Date 19 .

Initials of the Collecting Karkun.

Note.—This receipt form should be in carbon duplicate.

Note.—The Book Nos. should be printed when the forms are issued.

FORM 10.

Register of Miscellaneous Demands for the year 19 -19.

The Village Panchayat of _____

Serial No.	Name and address of person by whom demand is payable.	Nature of demand.	Authority for demand.	Demand.			Bill No. and date.
				Instalment.	Amount.	Total.	

Collections.		Remission.		Balance.	Remarks.
No. and date of receipt.	Amount.	No. and date of order.	Amount.		*Note.*—The remarks and corrections should be attested by the sarpanch.

FORM 11.

Octroi Receipt.

The Village Panchayat of————————

Naka————

Book No.

Receipt No.

Name of importer. / owner.

Description of Goods.	Kind of conveyance or load.	Weight, number or value.	Rate of octroi.		Amount of octroi paid.
			Amount.	Per.	
Total ...					

Time of Import.

Date 19 .

Initials of Naka Karkun.

Toll Receipt No.

Wheel Tax Register.

Plate No.

Note.—This receipt should be in carbon duplicate.
Note.—The Book No. and Receipt No. should be printed when the forms are issued.

FORM 12.

Collection Register of Octroi for the year 19 –19 .

The Village Panchayat of———————————————————

Naka.

Date.	Receipt No. and Book No.	Name of owner or Importer.	Description of Goods.	Kind of Conveyance.	Weight, Number or value.	Rate.		Amount of Octroi.	Remarks.
						Amount.	Per.		
						Total	...		

Remitted to as per Chalan No.

Signature of the Naka Karkun.

FORM 13.

OCTROI.

Consolidated Kird of Collections.

The Village Panchayat of———————————

Date.	Names of Nakas.				Total.	Serial No. and Page of the Day Book to which credited.	Signature of Secretary.
	A.	B.	C.	D.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			

Secretary——————— Sarpanch———————

FORM 14.

The Village Panchayat of——————————————

Bill No.

Name of articles.	Quantity or Weight.	Rate.	Unit.	Amount.
				Rs. a. p.

1. Amount of allotment	
2. Previous expenditure	
3. Expenditure shown in this bill ...	
Total of 2 plus 3 ...	
Balance available ...	

Certified that the rates and quantities shown in this bill are correct and the articles have been received by me.

Date.

Signature of person receiving the articles.

Submitted to the Panchayat for sanction. I have examined the claim and found it correct in all respects.

Secretary.

Resolution No. , dated

The sum of Rs. ——————shown in the bill is sanctioned.

Date.

Sarpanch.

Received payment of Rs.( ) [in words] in full settlement of the claim.

Stamp.

Paid before me.

Payees Signatures.

Signature of the payee.

Voucher No.
Entered in the Day Book on Page

Secretary.

FORM 15.

Scale Register

The Village Panchayat of_____

Name of appointment.	Sanctioned scale from 19			Sanctioned scale from 19		
	No.	Monthly pay of each appointment.*	Authority and signature of sarpanch.	No.	Monthly pay of each appointment.*	Authority and signature of sarpanch.
(1) General Administration.						

Sanctioned scale from 19			Remarks.
No.	Monthly pay of each appointment.*	Authority and signature of sarpanch.	

Total (1) General Administration.

*If the pay of any appointment is progressive the minimum and the maximum pay, the period and rate of increment should be given in the column in each case.

FORM 16.

Stamp Account for the year 19 —19 .

The Village Panchayat of_____

Date.	Receipts.		Issues.	
	Voucher No.	Value of stamp received.	Letters numbers.	Value of stamps affixed.
		Rs. a. p.		Rs. a. p.

Daily balance.	Initials of Secretary.	Remarks.

Note.—The balance of stamps on hand should be verified and certified at least once a month by he Sarpanch or other responsible officer.

t

FORM 17.

Stock Account of $\frac{\textit{Receipt Books.}}{\textit{Materials.}}$

The Village Panchayat of

Date. 1	Opening Balance. 2	Number or quantity received. 3	Total. 4	To whom issued or for what purpose. 5

Number or quantity issued. 6	Balance. 7	Signature of issuing officer. 8	Signature of person receiving. 9	Remarks. 10

Note.—The correctness of the stock on hand should be verified periodically by the sarpanch and necessarily at the end of the year.

FORM 18.

Form of Register of Dead Stock or Moveable Property

The Village Panchayat of

Serial No.	Description of article.	Authority for purchase and date of purchase.	Number or quantity.	Value.	Initials of Head of Office.
1	2	3	4	5	6
				Rs. a. p.	

Final Disposal		Amount realised and date of credit at treasury.	Balance in Stock.	Initials of Head of Office.	Remarks.
Number or quantity and nature of disposal.	Authority or voucher.				
7	8	9	10	11	12

FORM 19.

Register of $\frac{\textit{Advances.}}{\textit{Deposits.}}$

The Village Panchayat of

Month and Date.	Name of party.	Particulars of advance or deposit.	Voucher or receipt No.	Amount.	Monthly total.	Repayments in cash or adjustments.					
						April.	May.	June.	July.	August.	September.
1	2	3	4	5	6	7	8	9	10	11	12
						Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.

Repayments in cash or adjustments—*contd.*							Date of repayment or No. of voucher of adjustment.	Balance at the end of the year.	Remarks.
October.	November.	December.	January.	February.	March.	Total repayments.			
13	14	15	16	17	18	19	20	21	22
Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.	Rs.a.p.				

Note.—The remarks and the corrections should be attested by the sarpanch.

FORM 20.

Petty Cash Book.

The Village Panchayat of

Date.	No. of cheque.	From whom received.	Parti-culars.	Amount other than Imprests.	Imprest.	Total.	Date.
1	2	3	4	5	6	7	8

No. of voucher.	To whom paid.	Particulars.	Disburse-ment from amount shown in column 5.	Disburse-ment from Imprest.	Total.
9	10	11	12	13	14

FORM 21.

Muster Roll of Men employed on (nature of works) during the Month of 19 .

The Village Panchayat of

Name and Designation.	Father's name and village.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

22	23	24	25	26	27	28	29	30	31	Total.	Rate.	Amount.	Fines.	Balance due.	Signature or thumb impression of payee.	Dated initials of paying officer made at the time of payment.

FORM 22.

The Village Panchayat of

(Outer Sheet.)

No. of 19 .

Division—
Public Works Department.
Dated 19 .

Fund Head—
Major Head—
Minor Head—
Service Head—
Departmental Head—

ESTIMATE framed by Executive Engineer, of the probable expense

that will be incurrd in

(Call or Authority.)
Sanctioned by the V. P. Rs.
and District Local Board

GENERAL DESCRIPTION.

ABSTRACT.

Quantity.		Items.	Rate.			Per.	Amount.	
			Rs.	a.	p.		Rs.	Dec.

Engineer,

Dated 19 . Executive Engineer.

(Inner Sheet.)

(Estimate Measurement Sheet.)

MEASUREMENT.

——	No.	Length	Breadth.	Depth.	Quantity Decim.	Total.

FORM 23.

Statement of Re-appropriations and Allotments approved by the Village Panchayat of during the month of 19 under its resolution No. , dated the

Consecutive No.	From					To				Remarks.
	Main Head.	Budget Item.		Works, Service, etc.	Balance available.	Main Head.	Sub-Head.	Works, Service, etc.	Amount.	
		Item No.	Amount.							
1	2	3.		4	5	6	7	8	9	10

FORM 23—*contd.*

No. of 19 .

Dated 19 .

MEMO.

The undersigned has the honour to forward "Statement of Re-appropriations and Allotments" for the month of 19 .

Sarpanch

Village Panchayat of

To

The President,
District Local Board of

G. N., G. D., No. S. 174/11, dated 14th August 1940 (B. G., Pt. IV-B, p. 854). **S. 108 (1) (g), (h), (i), (j) & (l). Bombay Village Benches Rules, 1940.**

In exercise of the powers conferred by clauses (*g*), (*h*), (*i*), (*j*) and (*l*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), and all other powers enabling it in this behalf and in supersession of the Bombay Village Benches Rules, 1934, published in Government Notification, General Department, No. S. 174/4, dated the 19th December 1934, the Government of Bombay is pleased to make the following rules, namely :—

A.—Preliminary.

1. *Short title.*—These rules may be called the Bombay Village Benches Rules, 1940.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

(*i*) "Act" means the Bombay Village Panchayats Act, 1933 ;

(*ii*) "form" means a form appended to these rules ;

(*iii*) "member" means a member of a village bench ;

(*iv*) "section" means a section of the Act ;

(*v*) "village chavdi" includes a place deemed to be a chavdi under the Bombay Land Revenue Code, 1879 :

(*vi*) Words and expressions not defined in these rules but used in the Act shall have the meanings assigned to them in the Act.

B.—The manner in which the members constituting a Village Bench shall be elected.

3. *Mode of election of the members of a village bench.*—After the Sarpanch has been elected at the first meeting of a panchayat convened under section 17, the panchayat shall proceed to elect five persons out of its members for the purpose of constituting the village bench. Such election may be held either by show of hands or by ballot. The Sarpanch shall determine in the case of each election, after ascertaining the sense of the meeting at which the election is to be held, whether it shall be held by show of hands or by ballot.

4. *Procedure at elections held by show of hands.*—(1) When the election is to be held by show of hands, the procedure laid down in this rule shall be followed.

(2) The Sarpanch shall call upon all candidates who seek election to state their names to him.

(3) He shall put to vote the name of every candidate separately and shall declare the candidates who secure the largest number of votes to be elected.

(4) Where the number of votes secured by two or more candidates is equal, the determination of the candidate who is to be declared elected shall be made by lot to be drawn in the presence of the Sarpanch and in such manner as he shall determine.

5. *Procedure at elections held by ballot.*—(1) When an election is to be held by ballot, the procedure laid down in this rule shall be followed.

(2) The Sarpanch shall call upon all candidates who seek election to state their names to him.

(3) The Sarpanch shall give to every member of the panchayat who is present at the meeting five voting slips and shall ask him to write on each slip the name of the candidate whom he wants to be elected to the village bench.

(4) After the voting slips are duly filled in, they shall be folded and handed over to the Sarpanch. He shall appoint two scrutineers who shall be approved by the members of the panchayat present at the meeting, for counting of the votes.

(5) The scrutineers shall count the votes and report immediately the result of voting to the Sarpanch.

(6) The Sarpanch shall declare the candidates who have secured the largest number of votes to be elected.

(7) Where the number of votes secured by two or more candidates is equal, the determination of the candidate who is to be declared elected shall be made by lot to be drawn in the presence of the Sarpanch and in such manner as he shall determine.

6. *Manner of publishing the result of election.*—The result of every election shall be pasted on a notice board at the office of the panchayat.

C.—Election of Chairman of the Village Bench, the conduct of business before the Village Bench, the times and places of its sittings, etc.

7. *Election of Chairman.*—After the panchayat has elected the members of the village bench, the Sarpanch shall convene a meeting of the bench for the purpose of electing its Chairman. At such meeting, the Chairman shall be elected by the bench.

7A. The Sarpanch shall preside over that meeting until the Chairman has been elected.

7B. The Sarpanch so presiding shall not be at liberty to vote upon, or to make any proposition at the meeting unless he is himself a member of the bench.

7C. If the Sarpanch is unable, or, for any reason, fails to preside over the meeting, the members present shall elect from amongst themselves a chairman for the meeting. Such chairman shall preside over the meeting, until the Chairman of the Bench has been elected.

7D. In case of an equality of votes the result of the election shall be determined by lot to be drawn in the presence of the person presiding over the meeting, in such manner as he may determine.

8. *Appointment of Chairman when Chairman is absent or unable to preside.*—The Chairman of the village bench shall preside at every sitting of such village bench. In the absence of the Chairman or in case of his inability to preside at any sitting, the members present shall elect a member from among those present to be ths Chairman for that sitting. If the number of votes secured by two or more membere for election as a Chairman is equal, the determination of the member who should be considered elected shall be made by lot.

9. *Place of sitting.*—Every village bench shall sit at the place of sitting of the panchayat fixed in accordance with the by-laws made under section 19 and if such place is not available at the village chavdi :

Provided that if in any village there is no such village chavdi the village bench may sit at any other place which is approved by the Sub-Divisional Magistrate within whose jurisdiction the village is situated and which is accessible to all persons concerned.

10. *Hours of sitting.*—The Chairman of the village bench shall, in consultation with other members, fix the hours of sitting of such bench.

11. *Registers.*—Every village bench shall maintain the following registers :—

(1) Register of proceedings in Form I.

(2) Register of suits in Form II.

(3) Register of cases in Form III.

12. *Language.*—The proceedings of a village bench shall be held and all registers of the bench shall be maintained in the principal regional language of the district in which the village is situate, or in such other language of the village as the Sub-Divisional Magistrate within whose jurisdiction the village is situate may direct.

13. *Hearing of suits or cases and adjournments.*—So far as is practicable every village bench shall finish the hearing of a suit or case on the day fixed for such hearing. If for any reason the hearing of any suit or case is not finished on any day, the bench shall after recording its reasons in writing for the adjournment, adjourn the hearing, if practicable, to the following day and shall then continue the hearing from day to day. If any suit or case is not decided within fourteen days of the date of its first hearing, the chairman shall report the reasons therefor to the Sub-Divisional Magistrate within whose jurisdiction the village is situated.

14. *Recording of evidence.*—Every village bench shall record in the register of suits or register of cases as the case may be a minute of the proceedings of every suit or case heard by it, containing the substance of the application, the statement made by the defendant or the accused, and the evidence given in such suit or case.

15. *Documents.*—If any documents are produced in any suit or case, they shall be endorsed to that effect and a note of them taken in the register of suits and cases, as the case may be. Such documents shall be returned by the village bench to the person producing the same after the suit or case is decided.

16. *Decision to be recorded.*—Every village bench shall record in the register of suits (Form No. II) or the register of cases (Form No. III), as the case may be, its decision and reasons in brief for its decision, and the members giving the decision shall affix their signatures or thumb impressions thereto. The decision shall be communicated to the parties present whose signatures or thumb impressions shall then be taken in the register.

D.—Fees for institution of suits, Forms of summons, etc.

17. *Fees on institution of a suit or case.*—Fees shall be charged at the following rates for the institution of suits or cases :—

(1) In the case of a suit when the amount or value of the claim—

(*a*) does not exceed Rs. 10	Eight annas.
(*b*) exceeds Rs. 10 but does not exceed Rs. 25	One rupee.
(*c*) exceeds Rs. 25 but does not exceed Rs. 50	One rupee and eight annas.
(*d*) exceeds Rs. 50 but does not exceed Rs. 75	Two rupees.
(*e*) exceeds Rs. 75 but does not exceed Rs. 100	Two rupees and eight annas.
(2) In the case of any case (other than a case instituted on behalf of a panchayat or by a public servant in his official capacity in respect of any offence or a breach of any by-law)	Eight annas.

18. *Form of summons.*—Every summons issued by a village bench shall be in duplicate and shall be in Form IV in the case of a defendant or accused and in Form V in the case of a witness.

19. *Process fees.*—For every summons issued by a village bench, when the summons is to be served within the village, a fee of one anna, and when the summons is to be served outside the village, a fee of four annas, shall be charged.

20. *Receipt of fees.*—The fees chargeable under rules 17 and 19 shall be paid in cash to the Chairman, or in his absence from the village, either to the Secretary of the Panchayat, or to the member appointed under section 59 for receiving applications regarding institution of suits or cases. Such Chairman, Secretary or member shall forthwith give a receipt under his signature for the amount paid to him, in such form as the village bench has approved in this behalf and shall credit the amount to the village fund and enter it in the column relating to fees in the cash book of the village bench.

21. *Payment of fees to village officers for service of summons.*—If a village officer is employed to serve a summons the fee charged under rule 19 shall be paid to such officer.

E.—Supply of copies, etc.

22. *Supply of copies of entries in registers.*—(1) An application for copy of any entry in the register of suits or in the register of cases shall be made to the Chairman of the village bench or in his absence either to the Secretary of the village bench or to the member appointed under section 59 for receiving applications regarding institution of suits or cases. Every such copy shall be furnished within a week from the date of the receipt of the application. A fee of four annas shall be paid for each such copy.

(2 The Chairman of the village bench shall either make the copy himself or cause it to be made by the Secretary of the Panchayat, or by the Talati of the village or by a school teacher or by any other literate person. Every copy shall be compared by the Chairman with the register and shall be certified by him to be a true copy.

(3) Half of the amount of copying fee received under sub-rule (1) shall be paid to the person making the copy and the balance shall be credited to the village fund.

F.—Miscellaneous.

23. *Payment of fine, compensation, etc., and receipt therefor.*—Every person liable to pay any amount on account of fine, compensation or otherwise under an order or decree of a village bench shall pay such amount to the Chairman of the village bench or, in his absence from the village, either to the Secretary of the Panchayat, or to the member appointed under section 59 for receiving applications regarding institut on of suits or cases. Such Chairman, Secretary or member shall give a receipt for the amount so received in the "general receipt" form prescribed in the case of accounts of the village panchayat under the rules made under clause (*f*) of sub-section (*1*) of section 108 of the Act. When any amount is paid to any person under an order or decree of a village bench, a receipt for the amount so paid shall be taken from such person in such form as may be approved by the village bench.

24. *Costs in suits.*—The order of costs in suits for money shall follow the event and such costs shall include the fees paid under rules 17 and 19 and such part of the expenses of witnesses incurred under sub-section (*3*) of section 67 as the village bench may deem reasonable to award.

FORM No. I.

(*See* RULE 11.)

Register of Proceedings.

Date.	Name of members present.	Business transacted.
1	2	3

FORM No. II.

(*See* RULE 11.)

Register of Suits instituted in the Village Bench of

Suit No.	Date of application.	Name, age, caste, father's or husband's name and residence of plaintiff; substance of his statement, his signature or thumb-impression and date, and the signature of the Chairman or member (sec. 60).	Date, time and place fixed for sitting (sec. 61).	Date, time and place fixed for producing evidence and for hearing the suit (sec. 62).
1	2	3	4	5

Substance of evidence of the plaintiff and the names of his witnesses and the substance of their evidence.	Name, age, caste, father's or husband's name and residence of defendant or his representative; substance of his statement and substance of the evidence of his witnesses together with their names.	Decree or order passed, with brief reasons, showing *inter alia* the amount decreed, if any. The date of the decree or order (rule 16).	Date on which and the manner in which the decree or order was satisfied or adjusted, wholly or in part (sec. 80).	Any subsequent order passed by the District Court (sec. 87).	Transfer of suit by the District Court (*see* sec. 87 A).
6	7	8	9	10	11

Signatures or thumb-impressions of the members of village bench passing decree/order.

Signatures or thumb-impressions of the members of village bench disagreeing.

Signature of the Chairman.

Signatures or thumb-impressions of the parties as per rule 16.

FORM No. III.

(*See* RULE 11.)

Register of Cases instituted in the Village Bench of

Case No.	Date of application.	Name, age, caste, father's or husband's name and residence of complainant; substance of his statement, his signature or thumb-impression and date, and signature of the Chairman or member (sec. 60).	Date, time and place fixed for sitting (sec. 61).	Date, time and place fixed for hearing of the case (sec. 62).	Substance of the evidence of the complainant and his witnesses together with their names.

Name, age, caste, father's or husband's name and residence of the accused, or his representative and substance of his statement, his signature or thumb-impression and date, and substance of the evidence of witnesses on his behalf together with their names.	Orders passed with brief reasons: the date of the order (rule 16).	Recovery of the amount of fine or compensation and date (sec. 85).	Any subsequent order passed by District Magistrate (sec. 87).	Transfer of case by District Magistrate (*see* sec. 87 B).

Signatures or thumb-impressions of members of the village bench passing the orders.

Signature of Chairman.

Signatures or thumb-impressions of members of the village bench disagreeing.

Signatures or thumb-impressions of the parties as per rule 16.

FORM No. IV.

(*See* RULE 18.)

Summons to Defendant or Accused.

Number of $\frac{\text{suit}}{\text{case}}$ _____

Names of parties _____

Nature of $\frac{\text{claim}}{\text{complaint}}$ _____

Date of institution _____

Whereas this $\frac{\text{suit}}{\text{case}}$ will be heard before the village bench of _____ on (date and time) _____ at (place) _____ you _____ are hereby required to attend with documents if any and your witnesses to defend your $\frac{\text{suit}}{\text{case}}$.

Date _____

Signature of Chairman.

FORM No. V.

(*See* RULE 18.)

Summons to Witness.

Number of suit/case _____

Names of parties _____

Nature of claim/complaint _____

Date of institution _____

Whereas you _____ have been required to give evidence/to produce the document mentioned below in the above suit/Case you are hereby required to appear/to produce the document aforesaid before the village bench of _____ on (date and time) _____ at (place) _____

Dated _____

Signature of the Chairman.

S. 108 (1) (gg). **G. N., G. D., No. S. 174-11-1, dated 19th January 1940 (B. G., Pt. IV-B, p. 59).**

Amended by G. N., G. D., No. S. 174-11-1, dated 20th September 1943.

In exercise of the powers conferred by clause (*gg*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933) the Government of Bombay is pleased to make the following rule, namely :—

Rule under clause (gg) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), prescribing the duties, which the secretary of a panchayat acting as the Judicial Clerk of that panchayat shall do.

The secretary of a panchayat acting as the Judicial Clerk of the Village Bench shall perform the following duties, namely :—

(*a*) He shall maintain the registers of suits and proceedings and of cases instituted, heard or decided by the village bench in the form prescribed by the Bombay Village Benches Rules, 1934.

(*aa*) He shall submit a monthly return of suits and cases instituted before the village bench in the Form appended to this rule, to the District Court and the District Magistrate respectively.

(*b*) He shall furnish to the village panchayat for incorporation in its accounts—

(i) all sums recovered as fines or compensation under section 45, 46 or 48 of the said Act;

(ii) all other sums ordered by a Court to be placed to the credit of the village fund;

(iii) fees levied for the institution of suits and cases under section 59 of the said Act; and

(iv) the expenditure incurred by the Village Bench in connection with its judicial work.

(*c*) He shall execute the orders of the Village Bench.

(*d*) He shall perform such other duties as the State Government or the Village Bench may entrust to him in connection with the functions of the Village Bench.

FORM.

Form referred to in rule (aa).

Return of $\frac{\text{suits}}{\text{cases}}$ before the village bench of for the month of 19 .

Number of $\frac{\text{suits}}{\text{cases}}$ before the village bench.

Pending at the beginning of the month.	Instituted during the month.	Disposed of during the month.	Outstanding at the end of the month.
1	2	3	4

Commissioners' Notification No. V.P. 123, dated 28th January 1943 (B. G., Pt. IV-C, p. 198). S. 108 (1) (m)

Amended by Commissioners' Notification No. V.P. 123, dated 14th April 1949.
Amended by Commissioners' Notification No. V.P. 123, dated 16th March 1950.

In exercise of the powers of Government to make rules under clause (*m*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bombay VI of 1933), delegated to them under Government Notification, General Department, No. S. 1741 (*a*), dated 1st November 1941, the Commissioners of Divisions after considering the objections and suggestions received in response to draft notification No. V. P. 123, dated 11th September 1941, are pleased to make the following rules prescribing the rate at which, and the manner in which, the tax upon the owners or occupiers of houses and lands under sub-section (1) of section 89 of the said Act shall be levied by the Panchayats constituted for the areas within their respective jurisdictions namely :—

Rules regarding the levy of tax on owners or occupiers of houses and lands by Village Panchayats.

1. In these rules unless there be something repugnant in the subject or context—

(*a*) " Owner " includes the person who receives or is entitled to receive rent of the house or land if such house or land is let ;

(*b*) " Occupier " includes a person in actual possession of a house or land whether as owner, agent or tenant ;

(*c*) " annual letting value " means the annual rent which the house or land might be reasonably expected to let per year or from year to year ;

(*d*) " house " means any building or set of buildings within the same enclosure and used by the same occupier ;

(*e*) " land " means any land which is not subject to payment of agricultural assessment.

2. Every panchayat mentioned in the schedule hereto annexed shall levy a tax on the owners or occupiers of houses and lands within the limits of the village at the rates specified opposite to it in the next column of the said schedule, except the following cases—

(*a*) lands and buildings belonging to the Local Boards, Municipalities, the Municipal Corporation for the city of Bombay and Panchayats, and used for public purposes and not used or intended to be used for purposes of profits ;

(*aa*) lands and buildings belonging to Government, whether or not used or intended to be used for purposes of profit, but not including lands and buildings in respect of which a railway administration is liable to pay tax or a sum in lieu thereof in virtue of a notification under section 3 of the Railways (Local Authorities' Taxation) Act, 1941.

(*b*) lands and buildings used solely for religious, educational and charitable purposes ;

(*c*) lands and buildings of a capital value of less than Rs. 100 or an annual letting value of Rs. 6 or less.

3. These rules, together with a notice that a tax on the owners or occupiers of houses and lands within the limits of the village shall be levied at the rates mentioned in such notice, shall be published by each Panchayat by affixing copies of such rules and notice in the office of the Panchayat. The Panchayat shall also announce by beat of drum the fact of such publication. The tax as prescribed shall, from a date which shall be specified in the notice and which shall not be less than one month from the publication of such notice, be imposed accordingly, provided that—

(*i*) the tax shall be leviable for the year beginning on 1st April and ending on 31st March and shall not come into force except on the following dates, *viz.*, 1st April, 1st July, 1st October or 1st January, in any year, and

(*ii*) if it comes into force on any day other than the 1st April, it shall be leviable by the quarter till the 1st April next ensuing.

4. (1) The Sarpanch shall as soon as possible after the publication of these rules under rule 3 and in any case not later than the 1st December following prepare or have prepared an assessment list showing :—

(*a*) the serial number of each house or land ;

(*b*) the name of the owner and the occupier if known ;

(*c*) the capital valuation or the annual letting value as the case may be ; and

(*d*) the amount of tax assessed thereon.

(2) When the tax is assessed on the annual letting value a sum equal to 10 per cent. of the said valuation shall be deducted therefrom in lieu of all allowance for repairs or on any other account whatsoever.

(3) For the purpose of preparing such assessment list the Sarpanch or any person acting under his authority may inspect any house or land in the village.

5. When the name of the person primarily liable for the payment of the tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon the said person as " the holder " of such premises without further description.

6. When the assessment list is completed, a notice shall be published by beat of drum in the village that the list is open for inspection at the office of the Panchayat and that objections will be considered and decided by the Panchayat on a day which shall not be within thirty days of the date of notice aforesaid.

7. Every person whose name is in the list, every person claiming to be the owner or occupier of any property, every person in possession of any property, included in the list, and the agent of such person, shall be at liberty to inspect the list, and to make extracts therefrom without charge.

8. All objections to the assessment will be considered and decided by the Panchayat on the date specified in the notice published under rule 6 or on any later date to which the meeting may be adjourned and the decision of the Panchayat shall be communicated to the person objecting to the assessment. An appeal shall lie to the District Local Board within thirty days of the date of communication of the decision and the order of the District Local Board shall be final. The Panchayat shall cause all amendments, necessary in accordance with the order of the District Local Board, when an appeal is preferred, and the decision of the Panchayat in other cases, to be made in the assessment list which shall be authenticated by the signature of the Sarpanch.

9. The entries in the list authenticated under the last preceding rule shall be conclusive evidence of the amount of the tax leviable.

10. (1) The Panchayat may at any time alter the assessment list by inserting or altering an entry in respect of any property, such entry having been omitted from or erroneously made in the assessment through fraud, accident or mistake or in respect of any house constructed, altered, added to or reconstructed in whole or in part, where such construction, alteration, addition or reconstruction has been completed after the preparation of the assessment list, after giving notice to any person interested in the alteration of the list of a date not less than one month from the date of service of such notice, before which any objection to the alteration should be made.

(2) An objection made by any person interested in any such alteration before the time fixed in such notice shall be dealt with in all respects as if it were an application under rule 6.

(3) An entry or alteration made under this rule shall have the same effect as if it had been made in the case of a house constructed, altered, added to or reconstructed on the day on which such construction, alteration, addition or reconstruction was completed or on the day on which the new construction, alteration, addition or reconstruction was first occupied, whichever first occurs, or in other cases, on the earliest day in the current official year on which the circumstances justifying the entry or alternation existed ; and the tax or the enhanced tax, as the case may be shall be, levied in such year in the proportion which the remainder of the year after such day bears to the whole year.

11. (1) When any house or any portion of a house which is liable to the payment of a rate on houses is demolished or removed, the person primarily liable for the payment of the said rate shall give notice thereof in writing to the Sarpanch.

(2) Until such notice is given, the person aforesaid shall continue liable to pay every such rate as he would have been liable to pay in respect of such house, if the same, or any portion thereof, had not been demolished or removed :

Provided that nothing in this rule shall apply in respect of a house or portion of a house which has fallen down or been burnt down.

12. (1) It shall not be necessary to prepare a new assessment list every year. Subject to the condition that every part of the assessment list shall be completely revised not less than once in every three years, the Panchayat may adopt the valuation and assessment contained in the list for a year, with such alterations as may be deemed necessary, for the year immediately following.

(2) But the provisions of rules 4 to 11 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year.

13. The tax shall be leviable primarily from the actual occupier of the house or land upon which it is assessed, if such occupier is the owner of such house or land.

If the and or house is not occupied by the owner himself the tax be primarily leviable from—

(*a*) the lessor, if the property is let,
(*b*) the superior lessor, if the property is sublet,
(*c*) the person in whom the right to let the same vests if it is unlet.

(*d*) the person, to whom the land or house has been transferred, if the owner of the land or house has left the village or cannot otherwise be found.

On failure to recover any sum due on account of such tax from the person primarily liable, such portion of the sum may be recovered from the occupier of any part of the house in respect of which it is due in the ratio which the Sarpanch decides to be an equitable ratio to the amount of tax assessed on the whole house in the authenticated list.

The decision of the Sarpanch in this matter is appealable to the Panchayat whose decision shall be final.

14. Where any building or land which is assessed to a rate payable by the year has remained vacant and unproductive of rent throughout the year or portion of the year for which the rate is leviable, the Panchayat shall remit or refund the amount of the rate proportionate to the period of vacancy :

Provided that no such remission or refund shall be granted unless the building or land as aforesaid is vacant and unproductive of rent for not less than sixty consecutive days and that notice in writing of the fact of the building or land being vacant and unproductive of rent has been given to the Sarpanch :

Provided further that no remission or refund shall be granted for any period previous to the date on which such notice is given to the Sarpanch.

15. The tax shall be recovered by the Sarpanch or by any other person duly authorised by the Panchayat in this behalf. A receipt for every such payment shall be given by the person receiving it.

16. (1) Payment of the tax may be made either in cash or by the rendering of work and labour but shall be made in cash unless notice is given in writing to the Sarpanch that work and labour will be rendered in lieu of cash.

(2) The notice shall be in the Form "A". The Panchayat shall supply copies of the form free of charge on demand.

(3) If such notice is not given before the 1st of April in any year or, if the tax comes into force on any day other than 1st April, before the day on which it comes into force, the notice shall take effect from 1st April next following unless the Sarpanch orders otherwise.

(4) Such notice once given shall be valid until it is withdrawn or until the work or labour appointed by the Sarpanch to be rendered is refused, or cash payment is offered in lieu of labour. Such cash payment when offered shall be accepted.

(5) The Sarpanch shall enter in a register the names of all persons liable to the tax who have given notice that they will render work and labour in lieu of cash and shall appoint the work and labour to be rendered and the time for it to be rendered. He shall enter in the register the value of the work to be rendered, the date or dates on which it is rendered and the value of the work or labour rendered on such date or on each of such date. The value of a day's work in cash shall be entered in writing in the register by the Sarpanch. The decision of the Sarpanch as to the value of the work done shall be final.

(6) If the work or labour is not rendered to the full amount due for the period ending 31st March before the period elapses, the balance still due shall become forthwith payable in cash.

Schedule.

1.	Village Panchayats, which were levying the house tax before the 28th January 1943.	The rate in force on the date immediately preceding the said date, subject to the maxima and minima prescribed in Government Notification, Health and Local Government Department, No. S. 174/1(*b*), dated 13th July 1948.
2.	All other Village Panchayats ...	Re. 0–4–0 per Rs. 100 of the capital value or fraction thereof, or 6¼ per cent. of the annual letting value.

FORM A.

(Rule 16.)

To

The Sarpanch*

I† wish to render work and labour in lieu of cash in payment of the house tax due from me to the Panchayat.

(Signature)

Date

Accepted

Sarpanch.

*Name of Village. †Name of assessee.

Commissioners' Notification No. V.P. 29, dated 24th February 1944 (B. G., Pt. IV-C, p. 221).

S. 108 (1) (m) & (s) Bombay Village Panchayats Taxes and Fees Rules, 1944.

Amended by Commissioners' Notification No. V.P. 29, Erratum, dated 4th November 1944.
Amended by Commissioners' Notification No. V.P. 29, dated 4th January 1946.
Amended by Commissioners' Notification No. V.P. 29, dated 3rd August 1946.
Amended by Commissioners' Notification No. V.P. 29, dated 14th April 1949.
Amended by Commissioners' Notification No. V.P. 29, dated 26th May 1949.
Amended by Commissioners' Notification No. V.P. 29, dated 14th October 1949.
Amended by Commissioners' Notification No. V.P. 29, Erratum, dated 27th February 1950.

In exercise of the powers of Government to make rules under clauses (*m*) and (*s*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), delegated to them under Government Notifications, General Department, No. S. 174/1, dated 3rd June 1941 and 13th October 1943, the Commissioners of Divisions after considering the objections and suggestions received in response to draft Notification No. V. P. 29, dated 27th October 1943, are pleased to make the

following rules under clauses (*m*) and (*s*) of sub-section (*1*) of section 108 of the said Act, prescribing under section 89 (*2*) the rate and the manner in which taxes and fees specified in that section shall be leviable by the Panchayats, namely :—

PART I.

General.

1. These rules may be called the Bombay Village Panchayats Taxes and Fees Rules, 1944.

2. Every Panchayat before deciding to levy or to enhance a tax or fee under sub-section (*2*) of section 89 of the Bombay Village Panchayats Act, 1933, shall follow the following procedure, namely :—

(*a*) The Panchayat shall pass a resolution at a meeting of the Panchayat selecting the tax or fee proposed to be levied or enhanced.

(*b*) The Panchayat shall then notify to the public the proposal together with that part of these rules which relate to that tax or fee by beat of drum in the village and by means of a notice affixed in the office of the Panchayat and at the village chawdi, specifying a date not earlier than one month from the date of such publication on or after which the Panchayat shall take the proposal into consideration.

(*c*) Any inhabitant of the village objecting to the levy or enhancement of the tax or fee proposed by the Panchayat may make any objection or suggestion in writing on or before the date specified in the notice published under rule 2(*b*) or orally on the day or days on which the Panchayat considers the poposal.

(*d*) On the date fixed under the rule 2(*b*) and on the following days if necessary, the Panchayat shall consider all objections and suggestions made under clause (*c*) and may approve, modify or reject the proposal.

3. When a Panchayat decides to levy or enhance any tax or fee specified in sub-section (*2*) of section 89 the rules in that part of these rules which relates to that tax or fee, together with a notice that the tax or fee prescribed in the said part shall be levied or enhanced at the rates specified therein, shall be published by the Panchayat by affixing copies thereof in the office of the Panchayat. It shall also announce by beat of drum in the village the fact of such publication. The tax or fee shall accordingly be levied from the date which shall be specified in the notice and which shall not be less than one month from the date of publication of the notice.

4. An appeal against the assessment, levy, enhancement or imposition of any tax or fee shall lie to the District Local Board within 30 days of the decision the Panchayat to assess, levy or enhance or impose the tax or fee.

PART II.

Pilgrim Tax.

5. In this part a pilgrim means a person who enters the limits of the village for religious worship at any place of worship within the said limits, but does not include a person so entering, who is under the age of 12 years, or a resident of the village or a religious mendicant or servants of Government or of Local bodies deputed for duty at the fair. If a question arises whether a person is a pilgrim or not, the decision of the Sarpanch shall be final.

6. (1) A Panchayat which decides to levy the pilgrim tax shall levy it at the rate of six annas on each pilgrim visiting the village during such period as may be fixed by the Panchayat with the approval of the District Magistrate :

Provided that where a panchayat was levying such tax immediately before the date on which these rules are made, the panchayat shall levy the tax at the rates in force on the day immediately preceding the said date.

(2) The rate referred to in sub-rule (1) shall be subject to the maximum prescribed in Government Notification, General Department, No. S. 174/1, dated the 18th December 1934, as amended by Government Notification No. S. 174(1), dated the 23rd February 1943.

7. On payment of the tax a pass shall be issued to each pilgrim.

8. The pass shall be valid for the full period determined under rule 6.

9. The panchayat shall determine the size, form and colour of the passes and shall have them printed.

10. The tax shall be collected at such place or places as may be fixed by the panchayat for the purpose.

PART III.

Tax on fairs, festivals and entertainments.

11. (1) A panchayat which decides to levy a tax on fairs and festivals shall levy it at the rates specified in the Schedule annexed to this Part;

Provided that where a panchayat was levying such tax immediately before the date on which these rules are made, the panchayat shall levy the tax at the rates in force on the day immediately preceding the said date.

(2) The rates referred to in sub-rule (1) shall be subject to the maximum prescribed in Government Notification, General Department, No. S. 174 (1), dated 18th December 1934, as amended from time to time.

12. The panchayat shall, with the approval of the District Magistrate, determine the period or periods during which, and the limits of the area within which the tax shall be levied:

Provided that no tax shall be levied for any open space or plot of land, occupied for exhibitions and demonstrations arranged by Local Bodies or any Department of Government, or any charitable institution or association for any purpose connected with social or educational welfare, from which no profit is to be derived.

13. No person shall, during the period and within the limits determined under rule 12, occupy any open space or plot of land for the purpose of a shop, booth or stall, or for doing business of any kind, for a cinema, circus or other entertainment without obtaining a permit from the panchayat.

14. The person authorised by the panchayat in this behalf shall receive payment of the tax, give a receipt for the same, and thereupon issue a permit.

15. The permit shall be valid for the full period determined under rule 12.

16. The panchayat shall determine the form of the receipt and of the permit granted under rule 14.

16-A. Unless there is anything repugnant in the subject or context—

(i) "Entertainment" means and includes a drama, cinema, circus, exhibition, amusement, games or sport, to which persons are admitted for payment;

(ii) "payment for admission" means and includes—
(*a*) any payment for seats or other accommodation in a place of entertainment and
(*b*) any payment for a programme or synopsis of an entertainment;

(iii) "proprietor" in relation to any entertainment includes owner, manager, agent, or any person responsible for the management thereof;

(iv) "admission to an entertainment" includes admission to any place in which the entertainment is held.

16-B. A panchayat, which decides to levy a tax on entertainments, shall levy it at the following rates:—

1. For exhibition, amusement, game or sport—Re. 1;

2. For each show of a drama, circus or cinema —Re. 1-8-0;

Provided that any entertainment, which is held for a philanthropic or charitable purposes and where the proceeds arising therefrom are given for such purpose, shall be exempt from the payment of the tax.

16-C. The tax shall be due and payable on each occasion before the beginning of each entertainment; and it shall be recovered from the proprietor.

16-D. The Secretary of the panchayat or the person authorised by the panchayat in this behalf, shall receive the payment of the tax and give a receipt for the same.

16-E. The panchayat shall determine the form of receipt with the approval of the Collector.

16-F. If, after the payment of tax, the entertainment is not held on account of some extenuating or unavoidable circumstances, the amount of tax paid shall be refunded to the payee, if he applies for such refund within 48 hours of payment.

SCHEDULE.

(Rule 11.)

Rate of tax during fairs and festivals.

(1) Re. 0-4-0 for the period of fair or festival for every plot measuring not more than 9 sq. ft. occupied for the purpose of a shop or booth or stall or for doing business of any kind and 6 pies for every additional plot of 9 sq. ft. or part thereof.

(2) Re. 1-0-0 per guntha per day for space taken up for a cinema, circus or other entertainment, and for a portion of a guntha occupied the rate for one guntha shall be chargeable.

PART IV.

Octroi.

17. A panchayat shall, with the approval of the Collector, fix octroi limits and the number and location of octroi Nakas.

18. (1) A panchayat which decides to levy octroi shall levy it on all the goods specified in column 1 of the Schedule annexed to this Part which are imported into the octroi limits, for consumption use or sale therein and at the rates respectively specified in column 2 of the said Schedule:

Provided that where a panchayat was levying octroi on any of the said goods immediately before the date these rules are made the panchayat shall levy octroi in respect of these goods at the rates in force on the day immediately preceding the said date.

(2) The rates referred to in sub-rule (1) shall be subject to the maximum prescribed in Government Notification, General Department, No. S. 174/1, dated 18th December 1934.

Explanation.—For the purposes of this rule goods shall be deemed to be imported for consumption, sale or use into the octroi limits unless they are exported within three days of their import.

19. The octroi shall be paid at an octroi naka.

19-A. If octroi is not paid on demand at the Naka as provided in rule 19 above, the Naka Karkun shall unless there are any special reasons to the contrary, seize the goods on which the octroi is leviable or such part thereof as would be of sufficient value, to satisfy the demand and may detain the same. The procedure laid down in rule 50 of the Toll Rules (published at pages 226 to 227 of Part IV-c of the *Bombay Government Gazette*, dated 9th March 1944) for the disposal of the property seized for default in payment of the toll, by sale or otherwise, shall also apply to the disposal of the property seized and detained for non-payment of octroi.

Refunds of Octroi.

19-B. An importer of the goods on which octroi has been paid shall be entitled to a refund of the amount so paid on export thereof outside the octroi limits without breaking bulk.

19-C. Refunds of the octroi paid under these rules shall be debited to the funds of the village panchayat.

19-D. Unless there are reasons to believe that a claim for refund is not admissible the Sarpanch or in the absence of the Sarpanch the Deputy Sarpanch shall sanction refunds provided that—

(i) an application in writing is made to the Sarpanch within three days from the date of the export, and

(ii) the claimant produces a receipt signed by the Naka Karkun, which was given to him at the time the octroi was paid.

19-E. An appeal from the order of the Sarpanch or Deputy Sarpanch rejecting the claim for a refund shall lie to the panchayat whose decision shall be final.

20. A receipt shall be given for the payment made. The receipt shall be in such form as may be determined by the panchayat.

SCHEDULE.

(Rule 18.)

Goods.	Rate of Tax. Rs.	a.	p.	
(*a*) *Building materials*—				
Bricks	1	0	0	per 1,000 Bricks.
Corrugated Iron Sheets ...	0	6	0	per Bombay Maund.
Manglore, Deshi and flooring tiles.	1	9	0	per Rs. 100 *ad valorem*.
Cement and cement products.	1	9	0	per Rs. 100 *ad valorem*.
Lime, lime stone, chho and sagole.	1	9	0	Do.
Sand and gravel for building purposes.	1	9	0	Do.
Iron, steel or materials made of iron or steel, for building purposes.	2	0	0	Do.
Paints and painting oils of all kinds.	1	9	0	Do.
Timber	1	9	0	Do.
(*b*) *Cloth*—				
Cotton	1	9	0	Do.
Silk	2	0	0	Do.
Woollen	2	8	0	Do.
Yarn, cotton silk, artificial silk and woollen.	0	12	6	Do.
(*c*) Soft-Coke and hard Steam Coal.	0	4	0	per ton.
	0	8	0	per ton.
(*d*) Confectionery and sweets of all kinds.	1	9	0	per Rs. 100 *ad valorem*.
(*e*) Cocoanut and copra ...	0	12	6	Do.
(*f*) Cutlery and hardware ...	2	0	0	Do.
(*g*) Cotton and other oil seeds ...	0	2	0	per B. Maund.
(*h*) Hosiery—cotton, silk or woollen (including caps and ready-made clothes).	2	0	0	per Rs. 100 *ad valorem*.
(*i*) Kerosene	0	3	0	per tin.
(*j*) Betel-nuts and dates ...	1	9	0	per Rs. 100 *ad valorem*.

Goods.	Rate of Tax.
(*k*) *Oils*—	
Cocoanut Oil	Rs. a. p.
Groundnut Oil	
Sweet Oil	0 4 0 per Rs. 100 *ad valorem.*
Seassamum Oil	
Castor Oil	
(*l*) Cigars, cigarettes and Biris ...	1 9 0 Do.
(*m*) *Other articles*— Kariana, including dried Chillis, garlic, onion, gum Haldar, Singoda, Spices, etc.	0 2 0 per Bombay Maund.
(*n*) Matches	
Snuff	0 12 6 per Rs. 100 *ad valorem.*
Soaps	
(*o*) Sugar of all kinds	
Sugar preparations... ...	6 6 0 per Bombay Maund.
Gul and jaggery	
(*p*) Tea, Coffee, Coco	1 9 0 per Rs. 100 *ad valorem.*

Note 1—(*Exemptions*)—

(1) All Government stores or stores of Local Bodies (for local fund purposes),

(2) The personal effects of Government servants or servants of local bodies,

(3) Hand-spun and hand-woven Khaddar,

shall be exempt from the payment of octroi duty.

Note II.—In case of disagreement as to the amount of octroi duty payable by the importer of goods imported within the octroi limits, the Nakedar in charge of the Octroi Naka shall cause the importer to take the goods before the Sarpanch, or any other Panchayat servant duly authorised in this behalf, for the settlement of the duty to be paid.

PART V.

Tax on marriages, adoptions and feasts.

21. (1) A panchayat which decides to levy a tax on marriages, adoptions and feasts shall levy it according to the Classes and at the rates respectively specified in the Schedule annexed to this Part :

Provided that where a panchayat was levying such tax immediately before the date on which these rules are made, the panchayat shall levy the tax at the rates in force on the day immediately preceeding the said date.

(2) The class in which a marriage, adoption or feast falls for the purpose of the said Schedule shall be determined by the panchayat. Any person dissatisfied with the classification made by the panchayat may appeal to the Mamlatdar whose decision shall be final.

(3) The rates specified in sub-rule (1) shall be subject to the maximum prescribed in Government Notification, General Department, No. S. 174 (1), dated 18th December 1934, as amended by Government Notification, General Department, No. S. 174/1, dated 23rd February 1943.

22. (1) A person celebrating a marriage in the village, whether as parent or guardian or otherwise shall give at least three days before the celebration, intimation theoreof, to the Sarpanch together with information as to the expenditure proposed to be incurred on the marriage.

(2) A person adopting a child in the village shall give at least three days before the adoption, intimation thereof together with information as to the value of the adopter's property at the date of adoption.

(3) A person giving a feast in the village other than a feast given on the occasion of a marriage or adoption, shall give, at least three days before the feast, intimation thereof together with information as to the amount of expenditure proposed to be incurred on the feast.

23. The person required to give intimation in rule 22 shall pay the tax leviable under rule 21.

SCHEDULE

(Rule 21.)

	Rate of tax.		
	Rs.	a.	p.
(*A*) *Marriage*—Class—			
(1) On which it is proposed to incur an expenditure exceeding Rs. 1,000	5	0	0
(2) On which it is proposed to incur an expenditure exceeding Rs. 500 but not exceeding Rs. 1,000	2	0	0
(3) On which it is proposed to incur an expenditure exceeding Rs. 200 but not exceeding Rs. 500	1	0	0
(4) On which it is proposed to incur an expenditure exceeding Rs. 100 but not exceeding Rs. 200	0	8	0
(*B*) *Adoption*—Class—			
(1) In which the value of the property of the person making the adoption exceeds Rs. 5,000 at the date of adoption	5	0	0
(2) In which the value of the property of the person making the adoption exceeds Rs. 2,000 but does not exceed Rs. 5,000 at the date of adoption	2	0	0
(3) In which the value of the property of the person making the adoption exceeds Rs. 1,000 but does not exceed Rs. 2,000 at the date of adoption	1	0	0
(4) In which the value of the property of the person making the adoption exceeds Rs. 500 but does not exceed Rs. 1,000 at the date of adoption	0	8	0

	Rate of tax. Rs.	a.	p.
(*C*) *Feasts*—Class—			
(1) On which it is proposed to incur an expenditure exceeding Rs. 500	3	0	0
(2) On which it is proposed to incur an expenditure exceeding Rs. 250 but not exceeding Rs. 500	2	0	0
(3) On which it is proposed to incur an expenditure exceeding Rs. 100 but not exceeding Rs. 250	1	0	0
(4) On which it is proposed to incur an expenditure exceeding Rs. 50 but not exceeding Rs. 100	0	8	0

PART VI.

General Sanitary Cess.

24. In this Part unless there is anything repugnant in the subject or context—

(*i*) "Cess" means the general sanitary cess;

(*ii*) "House" means any building, or set of buildings within the same enclosure and used by the same occupier;

(*iii*) "Occupier" includes a person in actual possession of a house whether as owner, agent of the owner or tenant; and

(*iv*) "Owner" includes a person who receives or is entitled to receive rent of the house if the house is let.

25. (1) A Panchayat which decides to levy the cess shall levy it on all houses which are inhabited or occupied within the limits of the village at the rate specified in the Schedule annexed to this Part:

Provided that where a panchayat was levying such cess immediately before the date on which these rules are made, the Panchayat shall levy the cess at the rates in force on the day immediately preceding the said date:

Provided further that—

(*a*) Lands and buildings belonging to Local Boards, Municipalities, the Municipal Corporation for the City of Bombay and Panchayats, and used for public purposes and not used or intended to be used for purposes of profit;

(*aa*) Lands and buildings belonging to Government, whether or not used or intended to be used for purposes of profit, but not including lands and buildings in respect of which a railway administration is liable to pay tax or a sum in lieu thereof in virtue of a notification under section 3 of the Railway (Local Authorities Taxation) Act, 1941,

shall be exempt from the payment of the tax under this part.

(2) The rates referred to in sub-rule (1) shall be subject to the maximum prescribed in Government Notification, General Department, No. S. 174 (1), dated 18th December 1934, as amended from time to time.

26. The cess shall be leviable for the year beginning with 1st April and ending on 31st March. If the cess comes into force on any day other than the 1st April, it shall be leviable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

27. (1) The cess shall be primarily leviable from the actual occupier of the house if he is the owner of the house.

SCHEDULE.

(Rule 29).

Name of District.	Name of Village Panchayats.	Rate specified under rule 29.
Bombay Suburban District	All Village Panchayats.	Rs. 24 per annum per privy or latrine, or Rs. 24 per annum per family for a Privy or Latrine and Rs. 12 for an additional Privy or Latrine used for the same family.
All other Districts ...	All Village Panchayats.	Rs. 12 per annum per Privy or Latrine, or Rs. 12 per annum per family for using a Privy or Latrine, and Rs. 6 for each additional privy or latrine used by the same family.

(2) The rates referred to in sub-rule (1) shall be subject to the maximum prescribed in Government Notification, General Department, No. S. 174/1, dated the 18th December 1934, as amended from time to time.

30. No cess shall be levied under rule 29 unless and until the Panchayat has—

(*a*) made provision for the cleansing of the privy or latrine by manual labour or for conducting or receiving the sewage thereof into the panchayat sewers ;

(*b*) issued either severally to the persons to be charged or generally to the inhabitants of the village or part of the village to be charged with the cess, one month's notice of the intention of the panchayat to make such provision and to levy the cess.

31. The cess shall be leviable by the year beginning with the 1st April and ending with the 31st March. If the cess comes into force on any date other than the 1st April, it shall be leviable by the quarter ending the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

32. The cess shall be recoverable from the owner of the house to which the privy or latrine is attached and in default of payment by him from any persons actually using the privy or latrine at any time during the period for which the cess is due. When a privy or latrine is used by more than one family and the rate of the cess is fixed per family it should be recoverable from the head of each family using the privy or latrine.

33. Where any privy or latrine has ceased to be used as such for a period of not less than three months, the panchayat may refund the whole or any portion of the amount of the cess levied in respect of the privy or latrine for the said period :

Provided that no refund shall be granted unless notice in writing of the fact that the privy or latrine has ceased to be used has been given to the panchayat, provided further that no refund shall be granted in respect of any period previous to the date of the delivery of such notice.

SCHEDULE.

(Rule 29).

Rate of Cess.

Name of District.	Name of Village Panchayats.	Rate specified under rule 29.
Bombay Suburban District.	All Village Panchayats ...	Rs. 12 per annum per privy or latrine or Rs. 12 per annum per family for a privy or latrine and Rs. 6 for an additional privy or latrine used for the same family.
All other Districts ...	All Village Panchayats ...	Rs. 6 per annum per privy or latrine or Rs. 6 per annum per family for using a privy or latrine and Rs. 3 for each additional privy or latrine used by the same family.

PART VIII.

Market and Weekly Bazaar fees.

34. (1) A Panchayat which decides to levy as fee on markets or a fee on weekly bazaars, as the case may be, shall levy it at the rates specified in the Schedule annexed to this Part.

(2) The rates referred to in sub-rule (1) shall be subject to the maximum prescribed in Government Notification, General Department, No. S. 174 (1), dated the 18th December 1934, as amended by Government Notification No. S. 174 (1), dated the 23rd February 1943.

35. The Panchayat shall with the approval of the District Magistrate determine the limits of the area within which the market fee shall be levied, and the limits of the area within which the bazaar fee shall be levied.

36. No person shall sell any commodity or occupy any open space or plot of land for the purpose of a shop, booth or stall or for doing business of any kind either in a market or weekly bazaar, as the case may be, within the limits fixed under rule 35, without obtaining a permit from the panchayat on payment of the fees leviable under rule 34.

37. The permit in the case of a market shall be valid for the period for which it is issued and in the case of weekly bazaar, for the bazaar day specified in the permit.

38. The person authorised by the Panchayat shall receive payment of the fee, give a receipt for the same and thereupon issue a permit.

39. The Panchayat shall determine the form of receipt and of the permit granted under rule 38.

40. No remission or refund of the fee once recovered shall be made.

41. These rules shall not apply to a market established for the purposes of the Bombay Agricultural Produce Markets Act, 1939.

SCHEDULE.

(Rule 34.)

Rate of Fee.

2 annas per day or Rs. 3 per month, for every plot measuring not more than 9 square feet and

1 anna per day or Rs. 1-8-0 per month, for every additional plot of 9 suqare feet or part thereof.

6 pies per basket or 3 annas per bag, or 12 annas per cart load (16 Bombay Maunds), of any commodity brought to the market or weekly bazaar for the purposes of trade.

PART IX.

Toll on Vehicles and Animals.

42. In this Part—

(*a*) "Schedule" means the schedule annexed to this Part;

(*b*) "Vehicle" means a vehicle specified in column 1 of the Schedule but does not include a motor vehicle or a trailer.

43. (1) A Panchayat which decides to levy a toll on animals or vehicles specified in column 1 of the Schedule entering any fair or festival area shall levy it at the rates specified against them in column 2 of the Schedule.

(2) The rates referred to in sub-rule (1) shall be subject to the maximum prescribed in Government Notification, General Department, No. S. 174(1), dated the 18th December 1934, as amended by Government Notification No. S. 174 (1) dated the 10th January 1944.

44. The Panchayat shall with the previous approval of the district local board and the Collector determine the limits of any fair or festival area for the purpose of levying a toll under rule 43.

45. No toll shall be levied under rule 43 more than once in a day (day being counted from midnight to midnight).

46. No toll shall be levied on an animal if toll has been levied on a vehicle drawn by such animal.

47. No toll shall be payable in respect of—

(*i*) a vehicle or animal carrying the kit of Government servants, or the members and servants of the panchayat on duty in the fair or festival area;

(*ii*) carts of cultivators of the village carrying manure, agricultural produce of their fields, or implements; and

(*iii*) animals of the inhabitants of the village in which the fair or festival is held except those that are brought for the purpose of sale into the fair or festival area.

(*iv*) a vehicle owned by Government or local bodies.

48. The toll shall be collected by such persons as may be authorised in that behalf and at such gates, nakas or checking stations as may be fixed for the purpose, by the panchayat. A table, legibly written or printed in the regional language of the district, showing the rate of the toll payable in respect of vehicles and animals shall be displayed in a conspicuous place in the vicinity of the gate, naka or checking station at which the toll is collected for the information of the public.

49. A receipt for payment of the toll should be given in such form as may be determined by the panchayat.

50. (1) In the case of non-payment on demand of the toll payable under this Part the person authorised to collect the toll under rule 48 may seize any animal or vehicle on which the toll is payable or any part of the burden of such vehicles or animal which is of sufficient value to satisfy the demand, and may detain the same. A list of the property seized together with a written notice that it shall be sold in the manner specified in the notice shall be furnished to the person in possession of the property seized (hereinafter referred to as the defaulter). A copy of the notice shall at the same time be given to the Sar Panch.

(2) When any property seized under sub-rule (1) is subject to speedy and natural decay, or when the expenses of keeping it are likely to exceed the amount of the toll payable by the defaulter the person or persons seizing the property shall inform the defaulter and also the Sarpanch or in his absence the Deputy Sarpanch that it will be sold at once. The Sarpanch or Deputy Sarpanch, as the case may be, shall then sell it or cause it to be sold unless the amount of toll demanded be forthwith paid.

(3) If at any time before the sale begins, the defaulter pays at the office of the panchayat the amount of all the expenses incurred by the person collecting the toll and of the toll payable by him, the property seized under sub-rule (1) shall forthwith be delivered to him.

(4) If no such payment is made, the sale shall be effected and the proceeds of the sale shall be applied in the payment of the toll and expenses incidental to the seizure, detention and sale and the surplus, if any, shall be paid to the defaulter.

51. No toll under this Part shall be levied unless it has been approved by the District Local Board and sanctioned by the State Government.

SCHEDULE.

(Rule 43.)

Rate of Toll on Vehicles and Animals.

	Rate of toll. Rs.	a.	p.
Vehicles—			
(1) On every vehicle drawn by two or more animals (e.g. carriage, tonga, eka)	0	2	0
(2) On every such vehicle drawn by one animal	0	1	0
(3) On every bicycle	0	1	0

Animals—	Rate of toll. Rs. a. p.
(4) On every elephant	0 4 0
(5) On every camel	0 2 0
(6) On every buffalo, horse, mare, gelding, pony, mule, bullock, cow, heifer	0 1 0
(7) On every colt, filly, calf, ass, sheep, goat, dog, pig ...	0 0 6

PART X.

Tax on shops and hotels.

51. Unless there is anything repugnant in the subject or context—

(*i*) "Shop" means and includes any premises, where goods are sold either by retail or wholesale, or both, or where services are rendered to customers, and includes offices, godowns, store-rooms and ware-houses for such shops, whether attached to them or otherwise, but does not include a hotel, restaurant, eating house or commercial establishment;

(*ii*) "Hotel" means and includes an eating house and a restaurant where articles of food or drinks or both are served;

(*iii*) "proprietor" means and includes the owner, manager, agent, or any other person in charge of such shop or hotel, for the time being.

52. A Panchayat, which decides to levy a tax on shops or hotels, shall levy it at the rates specified in the schedule annexed to this part:

Provided that shops opened and run by Panchayats, Local Bodies or Government shall be exempt from the payment of the tax.

53. The tax shall be payable by the proprietor of the shop or hotel and be levied for the whole year beginning from 1st April and ending 31st March, even if such shop or hotel is opened for a part of the year; and it shall be payable before 15th April or within 15 days of the opening of a new shop or hotel.

54. The Secretary of the Panchayat, or the person authorised by the Panchayat in this behalf, shall receive the payment of the tax and give a receipt for the same.

55. The Panchayat shall determine the form of the receipt with the approval of the Collector.

SCHEDULE.

(Rule 52.)

	Rate of tax.
1. Shops ...	Rs. 5 per annum.
2. Hotels ...	Rs. 10 per annum.

PART XI.

Tax on factories and mills.

56. Unless there is anything repugnant in the subject or context—

(*i*) "Factory or Mill" means and includes premises where machinery is run by steam, oil or electric power, for any purpose other than a domestic or agricultural purpose;

(*ii*) "proprietor" means the owner, manager, agent or any other person in charge of such factory or mill for the time being.

57. A Panchayat, which decides to levy a tax on a factory or mill, shall levy it at the rates specified in the schedule annexed to this part.

58. The tax shall be payable by the Proprietor of the factory or mill, and be levied for the whole year beginning from 1st April and ending 31st March, even if such factory or mill is opened for a part of the year; and it shall be payable before 15th April or within 15 days of the opening of a new factory or mill.

59. The Secretary of the Panchayat, or the person authorised by the Panchayat in this behalf, shall receive the payment of the tax, and give a receipt for the same.

60. The Panchayat, with the approval of the Collector, shall determine the form of receipt.

SCHEDULE.

(Rule 57.)

	Rate of tax.
1. Factories or mills run by steam or oil ...	Rs. 25 per annum.
2. Factories or mills run by electric power ...	Rs. 50 per annum.

S. 108 (1) (n1) & (n2).

G. N., G. D., No. S. 174/12/1, dated 3rd January 1940 (B. G., Pt. IV-B, p. 33).

In exercise of the powers conferred by clauses (*n1*) and (*n2*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), the Government of Bombay is pleased to make the following rules, namely :—

Rule under clause (n1) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933, prescribing the form of writ of demand to be presented to the defaulter under sub-section (2) of section 91.

The writ of demand to be presented to the defaulter, under sub-section (*2*) of section 91, shall be in the form appended hereto, namely :—

"FORM OF WRIT OF DEMAND.

To

A.B.

residing at

Take notice that the Village Panchayat of demands from the sum of due from on account of (here describe the nature of the tax or sum due to a panchayat under the Act or rules or by-laws, as the case may be, in respect of) for the period of commencing on the day of 19 and ending on the day of 19 and that if within thirty days from the date of service of this writ, the said sum,

together with Rs. As. Pies as fee for this writ of demand is not paid into the Village Panchayat Office at or sufficient cause for non-payment is not shown to the satisfaction of the Village Panchayat, a warrant of distress will be issued for the recovery of the same, with costs.

Dated this day of 19 .

(Signed)

By order of the Village Panchayat of

Rules under clause (n2) of sub-section (1) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), prescribing the form of Warrant, the method of attachment, auction and sale of the defaulter's moveable property under section 91 (3).

1. If the person liable for the payment of the sum for which a writ of demand has been served on him does not, within thirty days from the date of service of such writ of demand either,

(1) pay the sum demanded in the writ, or

(2) show sufficient cause to the satisfaction of the Village Panchayat for the non-payment of the sum demanded,

a warrant of distress in Form A appended to these rules shall be issued and served on him.

2. Every such warrant shall be signed either by the Sarpanch or the deputy Sarpanch and shall be executed by such officer of the panchayat as the panchayat may authorise in this behalf.

3. The officer authorised to execute the warrant under rule 2 shall distrain, wherever found, any goods or chattel of the person named in the warrant as defaulter, subject to the following conditions and exceptions, *viz.* :—

(*a*) The following property shall not be distrained, namely :—

(1) the necessary wearing apparel, cooking vessels, beds and bedding of the defaulter, of his wife and children and such personal ornaments as, in accordance with religious usage, cannot be parted with by any woman,

(2) the tools of artizans, and

(3) if the defaulter is an agriculturist his implements of husbandry, seed, grain and such cattle as may be necessary to enable him to earn his livelihood.

(*b*) The property distrained shall be as nearly as possible equal in value to the amount recoverable under the warrant, and if any property has been distrained which in the opinion of the person authorised to sign the warrant under rule 2 should not have been so distrained it shall forthwith be returned to the person in whose possession it was at the time of distraint.

4. The officer authorised under rule 2, to execute the warrant of distress issued under rule 1, shall forthwith make an inventory of the goods and chattels which he has seized under such warrant and shall at the same time give a written notice in

Form B appended to these rules to the person in whose possession it was at the time of seizure, that the said goods and chattels shall be sold if he fails to pay within seven days from the day of the date of the notice, into the office of the Village Panchayat the amount recoverable under the notice together with the cost of recovery :

Provided that if after the property is distrained and before it is removed, the sum due by the defaulter together with all costs incidental to the service of writ, warrant and distress of the property are paid, the officer authorised to issue the warrant may suspend or discharge the warrant.

5. A copy of the notice given under rule 4 shall be also affixed on the Village Panchayat Office.

6. The goods and chattels seized shall, after the expiry of the period named in the notice served under rule 4, be sold by the Village Panchayat by public auction held at the Village Panchayat Office :

Provided that no servant or office bearer of the Village Panchayat shall be permitted to bid at such auction.

7. The surplus, if any, of the sale-proceeds of the distrained goods after satisfying the claims of the Village Panchayat shall be credited to the Village Panchayat fund, but if the same be claimed by an application made in writing to the Village Panchayat within one year from the date of the sale, a refund thereof shall be made to the person in whose possession the goods and chattels were at the time of the distraint.

FORM A.

Form of Warrant of Distress.

(*Rule 1.*)

(here insert the name of the officer charged with the execution of the warrant).

Whereas A. B. of village has not paid, or shown sufficient cause to my satisfaction for the non-payment of the sum of Rs. due for the tax/fee mentioned in the margin for which a writ of demand was served on him/her on the 19 ;

And whereas thirty days have elapsed since the service on him/her of the writ of demand for the same ;

This is to command you to distrain the goods and chattels of the said A. B. to the amount of Rs. , being the amount due from him as follows :—

	Rs.	a.	p.
On account of the said tax/fee			
For service of writ of demand			
Total ..			

and forthwith to certify to me, together with this warrant, all particulars of the goods distrained by you thereunder.

Dated this day of 19 .

(Signed)
Sarpanch (or deputy sarpanch, as the case may be.)

FORM B.

FORM OF INVENTORY AND NOTICE.

(*Rule 4.*)

To

A. B. residing at

Take notice that I have this day distrained the goods and chattels specified in the inventory beneath this, for the value of due for the the tax/fee mentioned in the margin, together with Rs. due as fee for service of writ of demand and that unless within seven days from the day of the date of this notice you pay into the office of the Village Panchayat, at the said amount together with the cost of recovery, the said goods and chattels will be sold.

Dated this day of 19 .

(Signature of the officer executing the warrant).

Inventory.

(Here state particulars of goods and chattels distrained.)

G. N., G. D., No. S. 174/12/(3), dated 12th February 1940. **S. 108 (1) (o)**

IN excercise of the powers conferred by clause (*o*) of sub-section (*1*) of section 108 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933) (hereinafter referred to as "the said Act"), the Government of Bombay is pleased to make the following rules, namely :—

1. *Writs of demand.*—The fee for every writ of demand issued under sub-section (*2*) of section 91 of the said Act shall be chargeable at the following rate, namely :—

		Rs.	a.	p.
(1)	When the amount demanded does not exceed Rs. 5 ...	0	1	0
(2)	When the amount demanded exceeds Rs. 5 but does not exceed Rs. 25	0	2	0
(3)	When the amount demanded exceeds Rs. 25 but does not exceed Rs. 100	0	4	0
(4)	When the amount demanded exceeds Rs. 100, Re. 0-4-0 for the first Rs. 100 and for every additional amount of Rs. 25 or part thereof	0	1	0

2. *Distress Warrants.*—The fee for every distress made under sub-section (*3*) of section 91 shall be chargeable at the rate of two annas for every amount of Rs. 5 or part thereof for which the distress is levied.

3. *Costs of maintaining live-stock seized.*—The costs of maintaining any live-stock seized under sub-section (*3*) of section 91 of the said Act shall be chargeable at the following rate, namely :—

		Rs.	a.	p.	
(1)	For every elephant	0	8	0	per day.
(2)	For every camel or buffalo	0	6	0	,, ,,
(3)	For every horse, mare, gelding, pony, bull, bullock or cow	0	4	0	,, ,,
(4)	For every colt, filly, calf, heifer, mule or ass ...	0	2	0	,, ,,
(5)	For every ram, ewe, pig, bird, sheep, lamb, goat or kid	0	1	0	,, ,,

Explanation.—For the purposes of this rule, a colt or a filly shall be deemed to become a horse or mare, when it has completed its three years of age and a heifer shall be deemed to become a cow when it bears a calf.

[1]Ss. 109 and 19

G. N., G. D., No. 55, dated 7th March 1922 (B. G., Pt. I, p. 429).

Government are pleased to sanction, under section 13 of the Village Panchayats Act, the following rules[2] relating to procedure at meetings of Panchayats :—

1. The Panchayat shall hold its meetings in the village chavdi or any other place to which the public may have a free access. An ordinary meeting shall be held on any day in the first week of the month to be fixed by the Sarpanch. A special meeting may be called by the Sarpanch on his own accord or upon the request of any two members of the Panchayat or when called upon by the President, District Local Board, for any special purpose, within fifteen days from the date of receipt of such requisition.

2. Three clear days' notice of an ordinary general meeting and at least one clear day's notice of a special meeting specifying the time and place at which such meeting is to be held and the business to be transacted thereat, shall be circulated to the members and posted up at the village chavdi.

3. No business shall be transacted at any meeting unless a majority of the members are present from the beginning to the end of such meeting. If there is no quorum the Sarpanch shall adjourn the meeting to such time as he thinks proper. No quorum will be necessary at an adjourned meeting provided due notice of such adjourned meeting has been given to all the members.

4. The Sarpanch shall preside at meetings. In his absence the other Panchas present shall choose a chairman for that meeting.

5. The chairman shall put questions to the vote. Each members shall have one vote only, but the chairman shall have an additional or casting vote in the event of an equality of votes.

[1] These sections correspond to section 13 of Bom. IX of 1920.

[2] These rules made under Bombay Act, IX of 1920 shall, so far as they are not inconsistent with the provisions of Bom. VI of 1933, remain in force unless and until superseded by fresh bye-laws framed by the District Local Board concerned under section 109 of Bom. VI of 1933.

6. The chairman may adjourn meetings with the consent of the majority of members present.

7. The proceedings of each meeting of the Panchayat shall be recorded in vernacular or in any language approved by the Collector in a bound book. In this book shall be entered the names of the members present at each meeting, the decisions arrived at, and in the case of any decision not being unanimous, the names of the members forming the majority and minority. The proceedings shall be signed by the Sarpanch or Chairman appointed for the meeting and by the members present at the meeting. A copy of the proceedings shall be submitted to the President of the District Local Board.

G. N., G. D., No. 55-B., dated 26th May 1922 (B. G., Pt. I, p. 1224). [1]Ss. 109 and 28.

In exercise of the power vested in them in section 20 (2) of the Village Panchayats Act, Government are pleased to sanction the following rules[2] relating to supervision of labour employed by Local Boards on works within the village:—

1. The Village Panchayat may form a Works Committee every year if necessary, to supervise the labour employed by the Local Board on works within the village. The Works Committee shall consist of three members, one of whom shall be the Sarpanch.

2. The members of the Panchayat or of the Works Committee if formed shall—

(*a*) assist in securing labourers for works and arrange for the transport of materials to the site of works at reasonable rates,

(*b*) see that the work is being carried out efficiently and economically,

(*c*) inspect at least once a week all works carried out departmentally by the Local Board while in progress and ascertain whether they are executed in accordance with duly sanctioned plans and estimates,

(*d*) check at least once a week the muster rolls and measurement books and countersign payments made in their presence.

3. They shall also inspect at least once a fortnight works given on contract, see that they are executed according to sanctioned plans and estimates and report the defects if any to the President of the District Local Board or Taluka Local Board concerned.

4. They shall occasionally inspect every work in progress and report the result of inspection to the President of the District Local Board or Taluka Local Board concerned.

5. The Committee should see that the material received is of the quality required and the quantity received is not short of that indented for.

6. The President or Vice-President of the Taluka Local Board concerned shall supply the Village Panchayat with copies of the sanctioned plans and estimates for such works as are within its area, and shall issue necessary instructions to the Local Board Sub-Overseer or Maistry to see the Sarpanch whenever he visits these works.

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[1] These sections correspond to section 20(2) of Bom. IX of 1920.

[2] These rules made under Bombay Act IX of 1920 shall, so far as they are not inconsistent with the provisions of Bom. VI of 1933 remain in force unless and until superseded by fresh bye-laws framed by the District Local Board concerned under section 109 of Bom. VI of 1933.

7. No payment shall be made for any work unless the Panchayat or the Works Committee have satisfied themselves as to the progress and the quality of the work and have certified to that effect.

8. A visitor's book shall be maintained at every work, in which the member or members of the Works Committee inspecting the work shall record their remarks regarding it.

S. 112 (1) **G. N., G. D., No. S. 174/1, dated 3rd June 1941 (B. G., Pt. I-A, p. 365).**

Amended by G. N., H. and L. G. D. No. S 174(1), dated 24th November 1948.

In exercise of the powers conferred by sub-section (*1*) of section 112 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), the Government of Bombay is pleased to authorise the Commissioners of Divisions to make rules under clause (*m*) of sub-section (*1*) of section 108 of the said Act, pescribing the rates at which, the manner in which and the exemptions subject to which the taxes specified in subsection (*2*) of section 89 of the said Act shall be leviable by the panchayats constituted for the areas within their respective jurisdictions, subject to the condition that the rates to be prescribed by the Commissioners in the case of any panchayat shall not be higher than the maxima rates laid down in the rules made under clause (*n*) of sub-section (*1*) of section 108 of the said Act and published in Government Notification, in the General Department, No. S. 174/1, dated the 18th December 1934.

S. 112 (1) **G. N., G. D., No. S. 174/10 (a), dated 8th November 1941 (B. G., Pt. I-A, p. 498).**

In exercise of the powers conferred by sub-section (*1*) of section 112 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), and in supersession of Government Notifications. General Department, No. 174/10 (*b*), dated the 13th September 1940 and the 3rd February 1941, the Government of Bombay is pleased to delegate to each Collector the power to make rules, not inconsistent with the rules made by Government, under clause (*el*) of sub-section (*1*) of section 108 of the said Act, prescribing the remuneration and conditions of service of the Secretaries of the panchayats in his district.

S. 112 (1) **G. N., H. & L. G. D., No. 2565/33-C, dated 20th January 1948 (B. G., Pt. IV-B, p. 61).**

In exercise of the powers conferred by sub-section (*1*) of section 112 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), the Government of Bombay is pleased to authorise all Collectors to exercise the power to make rules under clause(*b*) of sub-section (*1*) of section 108 of the said Act, in so far as such rules relate to the constitution for each panchayat of wards for the election of members.

S. 112 (1) **G. N., H. & L. G. D., No. S. 174(1), dated 13th July 1948 (B. G., Pt. IV-B, p. 473).**

In exercise of the powers conferred by sub-section (*1*) of section 112 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), the Government of Bombay is pleased to authorise the Collectors of Districts to make rules, under clause (*ml*) of sub-section (*1*) of section 108 of the said Act, prescribing under sub-section (*2A*) of section 89 of the said Act, any one of the taxes specified in sub-section (*2*) of the said section that shall be levied by the Panchayats constituted for the areas within their respective jurisdictions.

G. N., H. & L. G. D., No. S. 174/1 (b), dated 13th July 1948 (B. G., Pt. IV-B, p. 474). S. 112 (1)

In supersession of Government Notification, General Department No. S. 174/1(*a*) dated the 1st November 1940 and in exercise of the powers conferred by sub-section (*1*) of section 112 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), the Government of Bombay is pleased to authorise the Commissioners of Divisions to make rules under clause (*m*) of sub-section (*1*) of section 108 of the said Act prescribing the rate at which, the manner in which and the exemptions subject to which the tax upon the owners or occupiers of lands and houses under sub-section (*1*) of setion 89 of the said Act shall be leviable by the Panchayats constituted for the areas within their respective jurisdiction subject to the condition that the rate to be prescribed by the Commissioners in the case of any Panchayat shall not be lower than the minimum rate or higher than the maximum rate specified below, viz.—

	Minimum rate.	Maximum rate.
(*a*) for tax based on capital value of the lands and buildings.	Re. 0-4-0 per Rs. 100 of the capital value or fraction thereof.	Re. 0-8-0 per Rs. 100 of the capital value or fraction thereof.
(*b*) for tax based on letting value of the lands and buildings.	6¼ per cent. of the annual letting value.	15 per cent. on the annual letting value.

G. N., H. & L. G. D., No. 2565/33, dated 17th October 1949 (B. G., Pt. IV-B, p. 1970). S. 112 (1)

In exercise of the powers conferred by sub-section (*1*) of section 112 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933), the Government of Bombay is pleased to authorise all the Assistant Collectors and the Deputy Collectors to exercise the powers to make rules under clause (*b*) of sub-section (*1*) of section 108 of the said Act, in so far as such rules relate to the constitution for each panchayat of wards for the election of members.

G. N., H. & L. G. D., No. S. 180, dated 7th November 1949 (B. G., Pt. IV-B, p. 2077). S. 112 (1)

In exercise of the powers conferred by sub-section (*1*) of section 112 of the Bombay Village Panchayats Act, 1933 (Bom. VI of 1933) the Government of Bombay is pleased to authorise the Divisional Commissioners to exercise the power to make rules under clause (*b*) of sub-section (*1*) of section 108 of the said Act in so far as the rules relate to the prescribing of the number of seats to be reserved for the representatives of Women, Muslims, Harijans or Backward Tribes on each Village Panchayat in the areas under their jurisdiction.